Vol. LIX—No. 2.

Assembly Proceedings

Official Report

Bengal Legislative Assembly

Tenth Session, 1941

The 15th, 25th, 26th, 27th and 28th February and
3rd, 4th, 5th, 6th and 7th March, 1941

Superintendent, Government Printing
Bengal Government Press, Alipore, Bengal
1941

GOVERNMENT OF BENGAL.

GOVERNOR OF BENGAL.

His Excellency Sir John Arthur Herbert, G.C.I.E.

MEMBERS OF THE COUNCIL OF MINISTERS.

(1) The Hon'ble Mr. Abul Kasem Fazlul Huq, in charge of the Education Department.

(2) The Hon'ble Khwaja Sir Nazimuddin, K.C.I.E., in charge of the Home Department.

(3) The Hon'ble Sir Bijoy Prasad Singh Roy, in charge of the Revenue Department.

(4) The Hon'ble Nawab Khwaja Habibullah Bahadur, of Dacca, in charge of Public Health (including Medical) and Local Self-Government Departments.

(5) The Hon'ble Maharaja Sris Chandra Nandy, of Cossimbazar, in charge of Communications and Works Department.

(6) The Hon'ble Mr. Huseyan Shaheed Suhrawardy, in charge of Finance, Commerce and Labour Departments.

(7) The Hon'ble Nawab Musharruff Hossain, Khan Bahadur, in charge of the Judicial and Legislative Departments.

(8) The Hon'ble Mr. Prasanna Deb Raikut, in charge of the Forests and Excise Departments.

(9) The Hon'ble Mr Mukunda Behary Mullick, in charge of the Co-operative Credit and Rural Indebtedness Departments.

(10) The Hon'ble Mr Tamizuddin Khan, in charge of Agriculture and Industries (including Veterinary) and Rural Reconstruction Departments.

GOVERNMENT OF BENGAL.

PRINCIPAL OFFICERS OF THE BENGAL LEGISLATIVE ASSEMBLY.

SPEAKER.

The Hon'ble Sir MUHAMMAD AZIZUL HAQUE, C.I.E., Khan Bahadur.

DEPUTY SPEAKER.

M ASHRAFALI, Esq., Barrister-at-law.

SECRETARY.

K. ALI AFZAL, Esq., Barrister-at-law

FIRST ASSISTANT SECRETARY.

Rai N. N. SEN GUPTA Bahadur.

SECOND ASSISTANT SECRETARY.

Khan Sahib QUAZI MUHAMMAD SADRUL OLA.

REGISTRAR.

A. B. CHATARJI, Esq.

THE BENGAL LEGISLATIVE ASSEMBLY PROCEEDINGS

Volume LIX—No. 2.

(Official Report of the Tenth Session.)

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Saturday, the 15th February, 1941, at 10 a.m.

Present:

MR. SPEAKER (the Hon'ble SIR MUHAMMAD AZIZUL HAQUE, C.I.E., Khan Bahadur) in the Chair, 8 Hon'ble Ministers and 180 members.

Questions relating to the department of the Hon'ble the Home Minister.

Mr. Atul Chandra Sen: Mr. Speaker, Sir, may I draw your attention to one thing? We cannot quite appreciate why printed questions are distributed amongst members if the Minister concerned is not present in the House. The questions relating to the Hon'ble the Home Minister have been held over from day to day and we do not know when they will come up before the House.

Mr. SPEAKER: I was told by Government that today's question was a very important question and somebody wants to answer.

The Hon'ble Mr. A. K. FAZLUL HUQ: Sir, I will answer.

Mr. ATUL CHANDRA SEN: If somebody wants to answer then it is all right.

Mr. Khwaja SHAHABUDDIN: Sir, the Hon'ble Mr. Tamizuddin is out of Calcutta. I think that he took some steps to inform you.

Mr. SPEAKER: I do not remember. Anyway, this question is held over.

SHORT NOTICE STARRED QUESTION.

(to which oral answer was made)

Proposed measures against enemy attack.

*78A. **Khan Bahadur MOHAMMED ALI:** Will the Hon'ble Minister in charge of the Home Department be pleased to state whether he appreciates the necessity for taking steps to ensure that protection will be given and law and order will be maintained in the event of an attack by a hostile power on this province?

The Hon'ble Mr. A. K. FAZLUL HUQ (on behalf of the Hon'ble Khwaja Sir Nazimuddin, Minister in charge of the Home Department): Sir, in the absence of the Hon'ble Home Minister, may I be permitted to answer this question?

I can assure the honourable member that the problem referred to by him has been occupying my mind and the mind of Government as a whole for many months now. Honourable members may rest assured that the necessity for maintaining law and order and protecting the lives and property of the citizens of this city and Province in the event of an attack is fully appreciated and the measures necessary to meet this danger are engaging the anxious and continuous attention of Government.

Speaking personally, I can assure the honourable member that I am fully conscious of the danger and of the necessity for being prepared.

We would like to take this opportunity of urging with all the emphasis at my command, however, that the arrangements that are being made and will continue to be made, and the A.R.P. trials that are being held and will continue to be held can only be successful if they have the co-operation of all members of this House and of the general public of this city and Province. We are confident that such support will not be withheld.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state what are the measures that have been taken for withstanding an attack by air and also an attack by land and sea?

Mr. SPEAKER: I don't think, Mr. Sanyal, you understand the position of the Bengal Government in this matter. So far as the military needs are concerned, the Bengal Government have nothing to do in the matter. It is only in respect of other needs, *e.g.*, if there is an attack what precautions will have to be given to the people, and things like that, that the responsibility of the Bengal Government arises.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state what are the measures that have been decided upon by Government for the protection of the life and property of the citizens here in the event of an attack by air as also in the event of an attack by land and sea?

The Hon'ble Mr. A. K. FAZLUL HUQ: Honourable members will realise that it would be unwise to go very much into details and I can only give a bare outline of what is being done. Action under various heads is being taken; for example, (1) provision of sirens to sound the warning signal on the approach of aircraft, (2) lighting restrictions. Several tests have already been held of black-outs and others will follow; (3) first-aid and hospital arrangements to meet casualties; (4) arrangements for fire-fighting; and (5) arrangements for rescue parties.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state what are the arrangements that have been provided by Government for giving shelter to valuable property and to persons in the event of such attacks as referred to in the question?

The Hon'ble Mr. A. K. FAZLUL HUQ: These things have been taken into consideration, but I do not think that it would be wise and in the public interest to divulge the same.

Mr. SYED JALALUDDIN HASHEMY: Can I ask for a further assurance from the Hon'ble Minister that in the event of an attack proper and methodical arrangements will be made for the evacuation of children and women of this city?

The Hon'ble Mr. A. K. FAZLUL HUQ: Most certainly, Sir.

Mr. SYED JALALUDDIN HASHEMY: May we have a further assurance from the Hon'ble Minister that arrangements are being made or will be made and they will be communicated to the citizens for proper and methodical evacuation from this city?

The Hon'ble Mr. A. K. FAZLUL HUQ: All I can say is that we are ourselves doing what we can. We have asked for help from the Calcutta Corporation, but apart from all that if honourable members feel that something else should be done or action should be taken on certain lines, their suggestions will be most welcome and not merely welcome, but we will welcome their suggestions with gratitude. (Cries of "Hear, hear".)

Mr. SASANKA SEKHAR SANYAL: In view of the last answer of the Hon'ble the Chief Minister, and in view of the answer as printed where it is stated that Government expects co-operation from members of this House and also from the general public, may we ask the Hon'ble Minister whether Government is prepared to indicate the outlines of the measures already taken, at least taking some representatives of this House into confidence, so that the desired co-operation from the general public — —

Mr. SPEAKER: You mean whether Government intend having some kind of an informal conference

Mr. SASANKA SEKHAR SANYAL: Yes, Sir.

The Hon'ble Mr. A. K. FAZLUL HUQ: Sir, in such matters we must be guided in the first place by the advice of the military authorities, but I can assure honourable members that if conferences are necessary, conferences will be held and the fullest co-operation will be sought in order to attain the object that we all have in view.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state whether Government really apprehend an attack by a hostile power on the province in the near future?

Mr. SPEAKER: That question does not arise

Mr. M. A. F. HIRTZEL: Has the Hon'ble Minister any information as to the extent of co-operation which has already been forthcoming from the side of the House on the right and has the Hon'ble Minister any information as to why the gentlemen on my right are now expressing such anxiety on this subject? (Laughter)

(No reply.)

Mr. M. SHAMSUDDIN AHMED: Sir, we want to know of the Bengal Government what kind of attack Government are apprehending? Is it from the left or from the north, south, east or west? (Laughter.)

Mr. SPEAKER: That question does not arise.

Mr. C. GRIFFITHS: Will the Hon'ble Minister be pleased to state what arrangements are being made by Government to give the civic guards and the A. R. P. men an allowance——

Mr. SPEAKER: The question does not arise.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state whether the gentlemen occupying that block have enlisted themselves for military service for protection of the country?

Mr. SPEAKER: That question does not arise.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to enlighten us whether special arrangements are being made to safeguard the interests of Dalhousie Square?

Mr. SPEAKER: That question does not arise.

May I draw the attention of the House to the fact that this is too serious a matter to be taken in a lighthearted manner? I hope all sides of the House will agree.

Mr. ATUL CHANDRA SEN: Sir, that side has set the ball rolling

Mr. SPEAKER: Whatever it is, it is a very serious matter

Mr. SANTOSH KUMAR BASU: Sir, is your rebuke meant for the European Group?

Mr. SPEAKER: I am not giving any rebuke. It is in all humility that I make a submission before the House. If such a contingency arises, it is a matter of serious concern for all of us, and not only an informal conference but probably the Legislature will have to discuss the matter as to what should be done

Mr. M. SHAMSUDDIN AHMED: But I put my question very seriously, namely, as to whether an attack was apprehended from the north, west, south or east

Mr. SPEAKER: That question does not arise.

We shall now take up the Budget

Budget Estimates for 1941-42.

***The Hon'ble Mr. H. S. SUHRAWARDY:** Sir, I have the honour to present the budget estimates for 1941-42. The expenditure for which these estimates make provision is very considerably larger than the revenue for which I have budgeted but as I shall remind the House more than once in the course of my speech this morning these estimates

do not take into account the expected proceeds of either of the new taxation measures still awaiting the final verdict of the Legislature. The budget that I presented a year ago was a deficit budget and as no new sources of revenue have become available to us in the meantime it was inevitable that the budget for 1941-42 should also be a deficit one —because a progressive Government in the discharge of its manifold responsibilities must necessarily go on increasing its scale of expenditure on nation-building activities.

It is commonly said that Bengal is the richest province in India. If that is true my task should be comparatively simple; but, alas, the greater part of the money raised within the borders of this province finds its way into the Central Exchequer and what remains is hopelessly inadequate for the needs of a Government desirous of maintaining decent standards of public service. Our *per capita* income is much less than that of any other major province and inevitably therefore our *per capita* expenditure compares unfavourably with that of the other provinces. For years and years we have been so starved that we have a tremendous leeway to make up: and it is not at all surprising that the standards of administration of many of our departments compare unfavourably with those of other provinces that have had the good fortune to be possessed of plentiful revenue. I may give two outstanding examples. Our Agricultural Department which should be in a position to render most valuable service to the agriculturists of this province has been so starved all these years that the existing staff cannot fulfil more than a fraction of its obligations. The manner in which another great department which could have been of untold benefit to the people has been starved I refer to the Irrigation Department — is nothing short of a scandal. From all parts of the province comes the cry of dead and dying rivers, of water-logged areas, of inundation by saline water—*bheels* to be drained, canals to be re-excavated, spill areas to be provided for the resuscitation of dying rivers—measures on which depend not only the fertility of the soil but also the health and the life of the people. And yet here again the number of officers in the department is so inadequate that it is impossible for them to tackle more than a fraction of the many complex problems with which the department is flooded. During the past four years in which we have had the honour of serving the province we have endeavoured to broaden the foundations of the various nation-building departments so that we may be in a position to take up comprehensive schemes in a large and generous measure. Our desire to take up measures that we consider essential for the well-being of our people has been urgent but the administrative machinery at our disposal has been inadequate and ill-equipped: and this is, I believe, in a very large measure the explanation why in the past departments have at times been unable to utilise in full the provision for which we have budgeted.

This year we have undertaken legislation to supplement our inadequate resources—and two new taxation measures, one for the purpose of providing better communications and the other to supplement our general revenues for the benefit of the nation-building departments, are still before the Legislature. Until the services it provides are adequate when judged by prevailing standards, no responsible Government can mark time and as I have said above it is inevitable that expenditure on our nation-building departments will increase year by year. I hope I shall not be misunderstood or thought to be disturbing needlessly the peace of mind of potential tax-payers if I say that we shall have to explore still further means of increasing our revenues at no distant date. I know full well that taxation in any form is most unwelcome. There is, however, no use our attempting to shut our eyes to the fact that without further taxation we cannot hope to satisfy the requirements of a province so starved and so ill-equipped as Bengal.

The year 1939-40.

Before discussing the details of the estimates for the coming year I must present before the House a picture of the accounts of the year 1939-40. A year ago I told the House that I expected the year 1939-40 to close with a deficit on revenue account of 14 lakhs. Instead we find a surplus of 60 lakhs. Even in normal years it is not always easy to forecast the result of a year's working with accuracy but in times such as those we are now passing through it is asking too much to expect budgeting to pre-war standards of accuracy. In respect, however, of the accounts of 1939-40 I shall show that the discrepancy between our forecast and the actuals was not as large as it appears on paper and our estimates were not as wide of the mark as at first sight the figures suggest.

According to the Revised Estimates for 1939-40 there was to have been a deficit on revenue account of 14 lakhs. In actual working there was a revenue surplus of 60 lakhs. The improvement of 74 lakhs in the revenue account was brought about by an increase of 29 lakhs in receipts and a reduction of 45 lakhs in expenditure. The main contributors to the improvement under receipts were Jute Duty (22 lakhs), Land Revenue (8 lakhs), Excise (5 lakhs), Other Taxes and Duties (4 lakhs) and Extraordinary Receipts (7 lakhs); but the effect of these increases was partly set off by a decline of 8 lakhs under Stamps and 9 lakhs under Administration of Justice.

It will be seen that by far the largest single increase was under Jute Duty. In January 1940 our receipts under this head had been 16 lakhs: in February we got 18 lakhs: in March we received two

instalments totalling 66 lakhs, an increase so large and in view of the shipping difficulties so unexpected as almost to merit the title of windfall.

The improvement under Land Revenue was likewise due to unusually heavy receipts in March. Up to February, Land Revenue had been coming in at much the same rate as in 1938-39. During March 1940, however, the receipts amounted to as much as 1 crore 19 lakhs against 95 lakhs in the corresponding month of 1938-39.

The increase under Excise was due to a larger growth under Country Spirits than had been allowed for in the Revised.

The increase under "Other Taxes and Duties" was mainly in respect of taxes on profession, etc., leviable under the Bengal Finance Act, 1939. It was not possible to prepare a more accurate estimate of the yield from this Act in the first year of its working.

The increase under "Extraordinary Receipts" was due to the following circumstances:

It will be recalled that the Revised included an accounting adjustment designed to bring within the public accounts certain securities which were being held outside these accounts. The value of these securities was credited as revenue receipts with a corresponding debit under the Cash Balance Investment Account in the Debt Deposit Section of the Budget. The total amount of securities involved in the adjustment proved to be 7 lakhs more than was originally estimated, owing to further securities on behalf of the Official Assignee being transferred to Government towards the close of the year. The debit under the Cash Balance Investment Account has also been raised by an equal amount.

On the other side of the account the decrease under "Administration of Justice" was due to the fact that in the absence of reliable data "Adaptation" receipts had been over-estimated. The decrease under "Stamps" was entirely in respect of court-fee receipts. The Revised had been framed on the assumption that the downward trend of receipts from this source was in a fair way to be checked as almost the full complement of Debt Conciliation Boards was already at work. The assumption proved over-optimistic.

The decrease in expenditure, as already stated, amounted to no less than 45 lakhs. Almost half of this, 21½ lakhs to be exact, occurred under "Miscellaneous" and was due to smaller payments to local bodies in lieu of "Adaptation" receipts. There were two reasons for these smaller payments. In the first place the receipts turned out to be less than the estimate by almost 12 lakhs; and in the second, they could not be paid out in full in the course of the year, the amount left undisbursed being about 10 lakhs. This was the first year during which these receipts were brought into the public accounts as provincial

revenues and the wide variation in respect of these "Adaptation" figures was due solely to the fact that no previous actuals were available as a guide for the preparation of our estimates.

The rest of the decrease is spread over a number of heads, the most important being 4 lakhs under Extraordinary charges, 4 lakhs under Civil Works, 3 lakhs each under Famine Relief and Education and 2½ lakhs each under Police and General Administration.

The decrease under "Extraordinary charges" is due partly to the fact that the actual expenditure was somewhat less than was originally anticipated and partly to the fact that a considerable portion of it was recovered from the Government of India within the year and the outstanding balance only has been debited under this head.

The decrease under "Famine Relief" was due to the absence of acute economic distress in any part of the province. Under the remaining heads the decrease is insignificant compared to the total amount involved in each of the major heads concerned.

Against the total improvement of 74 lakhs in the Revenue accounts, namely, 29 lakhs on account of increase in receipts and 45 Lakhs on account of reduction in expenditure, must be set a net decrease of 13 lakhs in the Debt Deposit Section of the Budget; this decrease was due to a smaller issue of Treasury Bills in March 1940 than had been anticipated in the Revised, partly counterbalanced by larger incomings under "Civil Deposits".

The net result of the year's working, therefore, was an addition of 61 lakhs to the closing balance which was thereby raised from 1 crore 55 lakhs in the Revised Estimates to 2 crores 16 Lakhs in the final accounts. This figure included 30 Lakhs of borrowed money on account of an issue of Treasury Bills in March 1940. It also included 17 lakhs representing the balances of certain accounts earmarked for specific purposes.

Before leaving the accounts of the year I must add a word of explanation for the benefit of those who hold that we are for ever needlessly raising the cry of deficit. I have said that the year ended with a surplus on revenue account of 60 lakhs. The first point that I wish to stress is that receipts included one large item—a receipt of 42 lakhs under "II—Extraordinary Receipts"—that was a receipt on paper only; an accounting adjustment designed to bring within the public accounts certain securities hitherto held outside those accounts. The other point I must make is that in considering the accounts of this year as a guide for the future it is necessary to bear in mind that some 10 lakhs of the "Adaptation" receipts which should have been made over to local bodies during the year remained in our hands at the close of the year. If allowance is made for these two factors the surplus on revenue account was really of the order of 8 lakhs instead of 60.

The year 1940-41.

The year that is now drawing to a close has seen momentous happenings beyond the boundaries of India. No thinking man can be indifferent to those happenings or to the varying course of the great struggle between the Democracies and the Dictator Powers, but this morning my references to the War must naturally deal mainly with the effects of the War upon the economy of this province.

I have been told that to other provinces the War has brought comparative affluence In Bengal the effect has been just the opposite; and the reason is not far to seek The loss of the Continental markets has been a serious blow to the jute trade and the life blood of this province's economy is jute This is, I know, a commonplace, but it is one that some of us are apt to forget and one that I feel cannot be repeated too often or stressed too strongly It is not only that we expect to receive in a normal year rather more than 2 crores from the export duty on jute but that all our main revenue heads, Land Revenue, Stamps, Excise, depend in a greater or lesser degree upon jute and the circumstances of the growers of jute In the days when competition and the laws of supply and demand were allowed free play, the loss of the Continental markets and the present shortage of shipping facilities coming on top of a crop larger than any previously known would have spelt disaster to the growers of jute I do not propose to recapitulate this morning the steps that Government have taken during the year to stave off that disaster and to secure a fair price to the grower. The House is well acquainted with those steps I do not claim that we are out of the wood yet but I do claim—and it is with great pride that I make this claim on behalf of the present Government—that we have succeeded in securing to the growers of jute a price that would not have been possible had the forces of competition been allowed free play and the *raiyat* had no protection against the superior bargaining position enjoyed by other interests and for the first time in the history of this province Government have secured the co-operation of the Indian Jute Mills' Association in an endeavour to obtain fair prices to the growers and to stabilise conditions throughout the trade I am glad to have had this co-operation and I hope that in future years it will be forthcoming in increasing measure.

In moving the supplementary demand under "40—Agriculture" earlier this week, the Minister-in-charge apprised the House of the financial implications of the measures taken by Government to ensure a fair price to the grower for his jute, and I feel that members will not wish me to re-traverse that ground this morning. Of the other post-budgetary liabilities undertaken by Government during the current year two only appear to me to call for special mention. In June last

Government felt that it was essential that funds over and above those included in the Budget estimates should be made available during the course of the current year to enable larger contributions to be paid to District School Boards for the extension of primary education. In accordance with that view and in anticipation of the approval of this House, Education Department was authorised to make contributions to District School Boards to the extent of 8 lakhs over and above the provision included for that purpose in the original estimates. The only other post-budgetary liability that calls for special mention is one relating to the Capital and Debt Deposit Section of the Budget. For some time past the necessity for providing short-term credit for agricultural purposes has been engaging the attention of Government. An experiment in this direction was initiated last year by the issue through Co-operative Societies of crop loans to the value of 13 lakhs. The success of this experiment, the results of which were not fully known until after the Budget for 1940-41 had been presented, appeared to justify its extension and Government authorised the distribution during the current year of crop loans to the extent of 60 lakhs. Out of this amount 50 lakhs have been distributed through Co-operative Societies and the other 5 lakhs utilised by District Officers for distribution to cultivators in the form of crop loans.

Let me now pass to the details of the Revised Estimates for the current year. According to the original estimates the year was to start with an opening balance of 1 crore 55 lakhs and end with a closing balance of 72 lakhs. The Revised Estimates place the closing balance at 1 crore 92 lakhs. This improvement of a crore and twenty lakhs is the net result of the following factors:—

> An increase of 61 lakhs in the opening balance; a decrease of 15 lakhs in our revenue receipts; an increase of 31 lakhs in our revenue expenditure, and finally an improvement of a crore and five lakhs in the balance outside the Revenue Account, that is to say, in the working of the Capital and Debt Deposit Section of the Budget.

I will now give a brief explanation of each of these changes.

The opening balance adopted in the Revised is the actual closing balance of the preceding year and in my review of the accounts for 1939-40, I have already explained how this balance has been arrived at.

The decrease of 15 lakhs in Revenue Receipts is made up of a drop of 45 lakhs under Jute Duty, 7 lakhs under Land Revenue, 10 lakhs under Stamps, 6 lakhs under Administration of Justice and 4 lakhs under Extraordinary Receipts; partly compensated by an improvement of 26 lakhs under Income Tax, 15 lakhs under Excise, 5 lakhs each under Industries and Miscellaneous and 3 lakhs each under Forest and

Registration. By far the most important of these variations are in respect of receipts under Jute Duty and Income Tax. Under the latter head we have no materials for an independent estimate and the figures adopted are those furnished by the Government of India. Jute Duty, on the other hand, is credited to our accounts in monthly instalments and our revised estimate is based on the progress of actuals. The receipts up to January amounted to a crore and twenty-one lakhs. The January instalment brought in a sum of only 8 lakhs. In these circumstances it does not appear likely that the total for the current year will exceed 1¾ crores. The Revised has accordingly been placed at this figure which is 45 lakhs below the original estimate.

Under Land Revenue there has been a marked decrease in collections from Government Estates. The decline of 10 lakhs under Stamps is made up of a decrease of 4 lakhs under Non-Judicial and of 6 lakhs under Judicial. The drop under Non-Judicial is mainly on account of stamp duties on Bills of Exchange and other commercial documents; while that under Judicial is due to reduction in the volume of civil litigation. The fall under Administration of Justice is due to smaller inflow of "Adaptation" receipts. The decrease under "Extraordinary Receipts" is due to the fact that a considerable portion of war expenditure incurred last year was recovered from the Government of India within the year leaving only a small amount to be recovered and credited as receipts under this head in the current year.

On the other side, the growth under Excise is due to larger consumption of country spirit and other excisable articles. The improvement under Industries is due to an expansion in the sale of Government quinine coupled with a rise in its price. The increase under "Miscellaneous" is due mainly to a refund as a result of a revision in the flat rate payable by Government for electric current in Calcutta—a revision that is applicable to payments made since the middle of 1937. The increase under Forest is due to special orders for the supply of timber to the Supply Department while that under Registration is due to an unexpected increase in the number of registrations.

The increase of 31 lakhs in expenditure on revenue account is the net effect of excesses and savings spread over a large number of heads the details of which are furnished in the Red Book. I shall confine myself to the more important variations. There is an increase of 55 lakhs under Agriculture owing to the special measures undertaken with a view to secure an economic price for jute. Under Education there is an increase of 7 lakhs as a result of additional funds being provided for implementing the scheme of development of primary education. There is an increase of 6 lakhs under Police due mainly to the enlistment of additional forces, including Civic Guards, as an

emergency war measure, which I find honourable members even of the opposition so keen for Government to undertake. On the other side there is a saving of 9 lakhs under Civil Works owing to slow progress of expenditure on buildings and other original works. Public Health shows a decrease of 6 lakhs owing to non-maturity of sewerage, water supply and anti-malaria schemes for which provision had been included in the Budget which has been due to a change in the policy regarding local contribution. A reduction of 7 lakhs occurs under Miscellaneous because payments to local bodies on account of "Adaptations" will be smaller than was anticipated. Extraordinary charges incurred as a result of the War are likely to be 5 lakhs below the Budget. Finally savings to the extent of 3 lakhs occur under each of the heads General Administration, Debt Conciliation and Administration of Justice and are due to a variety of circumstances.

It remains now to explain the improvement of 1 crore 5 lakhs in the Capital and Debt Deposit Section of the Budget, if it can be called an improvement. This is due mainly to transactions on account of Treasury Bills. The Budget assumed that 60 lakhs of Treasury Bills would be outstanding on the 31st March 1940 and provided for the repayment of this amount in the current year. The amount of outstanding Treasury Bills, however, proved to be 30 lakhs only. Consequently there was a saving of 30 lakhs under repayment of Treasury Bills. Our budget estimates made no provision for the issue of Treasury Bills during the year The Revised provides for the issue of Treasury Bills worth 2 crores 40 lakhs and the repayment during the year of 1 crore 95 lakhs including the 30 lakhs of Bills carried over from 1939-40. Thus borrowed money to the extent of 75 lakhs is expected to remain in our hands at the close of the year, which we shall have to pay this year. There is thus a total gain in our resources of a crore and five lakhs The increased off-take under Loans and Advances necessitated by the issue of crop loans on a large scale is compensated by increased recoveries as well as by increased receipts under Education Cess and under Civil Court Deposits

The year 1941-42.

There is a change of classification in the budget estimates for 1941-42 to which I feel some reference is necessary. Prior to the coming into force of Part III of the Government of India Act, 1935, certain items of expenditure, as for example, the compensation payable to the Corporation of Calcutta under the Bengal Motor Vehicles Tax Act were "non-voted" in terms of sub-section 3(*m*) of section 72D of the Government of India Act, 1919, which exempted from the vote of the Legislature any expenditure the amount of which was prescribed by or under any law. Under paragraph 4 of the India and Burma

(Transitory Provisions) Order, 1937, such expenditure continued to be charged up to the end of 1939-40. After that year such items became "Voted" and were shown as such in the budgets for 1939-40 and 1940-41. As a result of the passage of the Bengal Revenues (Charged Expenditure) Act, 1940, these items are once again charged on the revenues of the Province. Again, under section 3 of the same Act grants to local bodies in lieu of "Adaptation" receipts which have hitherto been treated as "Voted" become charged from 1941-42. The total amount affected by this change of classification in the budget for 1941-42 is 72 lakhs.

THE ESTIMATES.

I now turn to the estimates. The year starts with an opening balance of 1 crore 92 lakhs which is the anticipated closing balance for the current year. Revenue receipts are placed at 14 crores 3 lakhs or 21 lakhs better than the Revised. Our proposals for expenditure on revenue account amount to 15 crores 37 lakhs which is 52 lakhs more than the anticipated expenditure in the current year. On the basis of these estimates there will be a deficit on revenue account of 1 crore 34 lakhs. The working of the Capital and Debt Deposit Section of the budget is also expected to result in a deficit of 25 lakhs. The joint effect of these deficits is to reduce the opening balance by 1 crore 59 lakhs so that the estimated closing balance stands at 33 lakhs only. At this point I must emphasise that the budget estimates do not include any receipts from either of the new taxation measures which still await the final verdict of the Legislature, nor do they include any provision for the charges of collection. (RAI HARENDRA NATH CHAUDHURI: Only case made out!)

Receipts.

Let me now explain briefly the reasons for the variation between the Revised and the Budget. The increase of 21 lakhs in revenue receipts is due to an anticipated improvement of 5 lakhs under Jute Duty, 5 lakhs under Income Tax, 5½ lakhs under Land Revenue, 4 lakhs under Extraordinary receipts and 1½ lakhs under Subsidised Companies.

The increase under Jute Duty is based on the assumption that shipping facilities will improve to some extent. Some growth is allowed under Income Tax on the latest advice received from the Government of India. If these two increases do not materialise, namely, jute duty and income-tax, the deficit will be still greater and therefore the need for taxation still more imperative. (Mr. SURENDRA NATH BISWAS: How much?) The improvement under Land Revenue

is due to anticipated realisation of arrears from Government Estates and also to larger recoveries on account of survey and settlement charges. The increase under Extraordinary Receipts is in respect of recovery of war expenditure incurred in the current year; while that under Subsidised Companies represents recoveries from the Darjeeling-Himalayan Railway on the basis of an arbitration award.

Expenditure.

I have already observed that the Budget provides for expenditure on revenue account 52 lakhs in excess of the Revised Estimates for the current year. If however we take into account the expenditure of 28 lakhs included in the Revised for the purchase of jute for which no provision is included in the coming year's estimates, the expenditure contemplated in next year's estimates is 80 lakhs more than we are likely to spend in the current year. Practically the whole of this increase is under the nation-building departments.

The main items that account for this increase are set out for convenience of reference in Appendix II attached to the printed copy of this statement. My colleagues will in due course explain the details of the increased provision under the several heads while moving the demands for the grants relating to their respective departments. These details are also set forth in the Red Book which will shortly be placed in the hands of members. All that I propose to do at the moment, therefore, is to place before the House the more important items of new expenditure so that the House may know the main directions in which Government propose to apply the new revenues that we have asked the Legislature to make available.

Civil Works.

Under Civil Works there is an increase of nearly 18 lakhs. Of this 2 lakhs is due to a more extensive programme of road construction and funds to meet this will be found from the Road Development Fund. A sum of 5 lakhs represents next year's requirements in connection with the scheme of removal of the headquarters of the Noakhali district to Begumganj. As the House is aware this removal has become urgently necessary owing to the continued erosion of the river Meghna as well as of the *khal* running through the town of Noakhali. The expenditure on this account is consequently unavoidable.

A third item which contributes to the increase under Civil Works is a provision of 8 lakhs for the acquisition of land near the High Court upon which it is proposed to build offices to house a number of Government offices that are at present located in hired buildings. Although it is calculated that the project will show a net saving it is

not our intention to proceed with the building immediately after the acquisition of the site. Our view is that this is one of the large building schemes that may well wait until prices of building materials return to more reasonable levels and may form part of a Government building programme to relieve any post-war depression. The reason why provision is included in the budget estimates for the acquisition of the site is that Government is not the only party in the market for one of the plots and unless this plot is purchased by Government it may be sold to a third party.

The balance of the increase under this head is due mainly to the following items:—

The existing arrangements in the Bengal Engineering College at Shibpur for the supply of electrical energy have outlasted their normal span of life and are in need of immediate replacement. The capital cost of the new arrangements will be over half a lakh but the new arrangements will be considerably cheaper than the present defective supply

A lakh is required for the electrification of various Government buildings at stations where electric current is available; and another lakh for the reconstruction of the Police Section House at Alipore and the Police Training College at Sarda.

Education.

The next largest increase—14 lakhs—occurs under Education. Half of this is new money for grants to District School Boards for the development of primary education. The balance is made up of the following A sum of 1½ lakhs has been set apart for the advancement of education of the members of the Scheduled Castes A similar amount has been provided as the initial instalment of a grant to the Dacca University towards the cost of construction of the additional Muslim Hall. Additional provision to the extent of 1 lakh 35 thousand has been included in the budget for the training of teachers for primary schools. There is a provision of 1 lakh for additional grants to non-Government Secondary Schools for boys and girls. Among other important items may be mentioned a provision of 79 thousand for adult education, 71 thousand for opening B.A. and I.Sc. classes in the Lady Brabourne College and a capital grant of 67 thousand to the recently started Fazlul Huq College at Chakbar

General Administration.

Under General Administration there is an increase of 9½ lakhs, but the bulk of this increase is due to the transfer of certain charges to this head from other heads of account and does not, therefore, represent

any genuine addition to our expenditure. The first of these charges relates to the service of notices under section 26 (c) of the Bengal Tenancy Act. Such service has hitherto been entrusted to Sub-registrars and the charges were consequently being booked in the Registration Budget. Owing to a recent amendment of the Act, however, the duty will now be taken over by Collectors and the charges will therefore be exhibited under "General Administration". The next item transferred to this head represents charges on account of pay of clerks under Circle Officers. It was the new work in connection with Debt Settlement Boards that first necessitated the employment of these clerks: up to date their employment has been on a temporary basis and their pay has been adjusted in the Debt Conciliation Budget. The large increase that has taken place in recent years in the general duties of Circle Officers however justifies the permanent retention of these clerks for general purposes and the charges have accordingly been transferred from Debt Conciliation to General Administration. The third item relates to the charge in respect of the Price Controller and his staff. In the current year the charge on account of this office has been adjusted under "63- Extraordinary Charges" on the assumption that it was an item of war charges recoverable from India. It has now been agreed that this charge is a charge properly debitable to provincial revenues and accordingly it has been transferred to General Administration These three transfers between them account for a total increase of 5½ lakhs under this head.

The balance of the increase is made up as follows. A lakh and 18 thousand is required for the reorganisation of the Rural Reconstruction Department. The special provision for distribution through District Officers for rural welfare has been enhanced by 64 thousand. Increased provision to the extent of a lakh and 13 thousand is required partly under Election charges and partly under travelling allowance for the members of the Legislative Assembly For recruitment to the Bengal Civil Service and the Bengal Junior Civil Service the charges are expected to be nearly half a lakh more than those in the current year which were abnormally low. Finally a sum of 25 thousand has been provided for replacement of worn-out furniture in District and Subdivisional offices.

Public Health.

I next turn to Public Health where there has been an increase of 9 lakhs. Two lakhs of this represent additional provision for rural water-supply, the total provision for which now stands at 10 lakhs. The grant for the free distribution of quinine has been raised from 5 lakhs in the current year to 6 lakhs in the coming year. Similarly the provision for anti-malaria schemes has been raised by over a lakh

and a half from 1 lakh in the Revised to 2 lakhs 60 thousand in the Budget. The balance of the increase is due mainly to augmented provision in respect of sewerage and water works schemes, and as more schemes are forthcoming more money will be provided.

Mr. M. SHAMSUDDIN AHMED: Out of your pocket?

The Hon'ble Mr. H. S. SUHRAWARDY: Honourable gentlemen opposite cannot, on the one hand, say that more money should not be budgeted for when there are no schemes and, on the other hand, turn round and say that more money should not be provided even when there are schemes.

Mr. SASANKA SEKHAR SANYAL: We are convinced.

Pensionary charges.

The Hon'ble Mr. H. S. SUHRAWARDY: The increase of 5 lakhs under Superannuation allowances and pensions represents the normal annual growth in pensionary charges. Under Commutation of Pensions there is an increase of 7 lakhs. Of this 6 lakhs represent the special provision made to reduce the very heavy accumulation of commutation applications from members of the provincial and subordinate services. The total value of such pending applications is now about 50 lakhs. Besides, expenditure on commutation of pensions is remunerative because it reduces the recurring pensionary charges and the basis of calculation leaves a slight margin of profit in favour of Government. In regard to obligatory commutation cases the expenditure in the current year is abnormally low and the normal provision included in the budget is one lakh more than the Revised.

Industries.

The increase under Industries is four lakhs and a half. Over half of this amount is on account of a scheme for the marketing of cottage industry products. This scheme was formulated, after very careful investigation, by the Bengal Industrial Survey Committee which has been at work for some time now. This year we have decided as an experimental measure to establish at selected centres four sale and supply depots, namely, two for brass and bell-metal articles and two for handloom weaving products. A working capital of 50 thousand will be placed at the disposal of each depot to cover the value of raw materials to be supplied to workers and of finished products taken over from them. The results of this experiment are likely to be of far reaching importance in the development of the cottage industries of

the province. Government intend to organise a Department of Fisheries to develop all classes of fisheries, deep sea, estuarine, river and tank and as a first step towards the organisation of this department have provided 80 thousand in the coming year's estimates. The Budget also includes 29 thousand for the establishment of a research and training institute in ceramic, 29 thousand for expansion of the Silk Technological Institute at Berhampur and 20 thousand for grant-in-aid to the Industrial Section of the Institution of Rural Reconstruction under the Viswabharati at Bolepur. The Cinchona Budget includes a provision of 1½ lakhs for the reorganisation of the Cinchona Department. The object of this reorganisation is to extend the cultivation of cinchona with a view to make Bengal as nearly self-sufficient in the matter of its quinine supplies as possible.

Co-operation

The Co-operative Budget shows an increase of 3 lakhs over the Revised. There are two main items which contribute to this increase. The first is a scheme for the training of members and Secretaries of Co-operative Societies which is being financed by the Government of India. The cost involved in this is one lakh 28 thousand rupees. The next one is a provision of 88 thousand rupees for supervisory staff in connection with the distribution and recovery of short-term crop loans. I have already referred to the advance of a sum of 50 lakhs as crop loans in the current year and next year's budget includes a provision of 60 lakhs for the same purpose. Additional supervisory staff is essential for the judicious distribution and timely recovery of these large amounts.

Irrigation

The increase under this head is three lakhs only. The smallness of the figure is due to the fact that the budget includes provision for the commencement only of certain large schemes that are likely to take several years for their completion. The most important of these schemes is the establishment of an Institute for River Research where problems relating to erosion, river training and development of irrigation are to be studied with the aid of laboratory models and systematic statistical analysis undertaken of data relating to rainfall, irrigation, and drainage. Organisation of a well equipped Institute on these lines is essential before large scale irrigation projects can be undertaken with any hope of success and its establishment will, it is hoped, remove to a large extent, the serious handicap under which the Irrigation Department finds itself as a result of past neglect to which reference has been made in an earlier part of my statement. Although

next year's requirement in respect of this Institute is 20 thousand rupees only, it is estimated that the scheme will cost 6 lakhs in the next five years. Similarly 50 thousand rupees has been provided for the Bidyadhari Peali Scheme designed to improve the drainage arrangements in the 24-Parganas district at an ultimate cost of over 3 lakhs. For the improvement of the Karnapara Khal in the Dacca District next year's provision is 20 thousand rupees while the ultimate expenditure is expected to be a lakh and 82 thousand. A similar provision of 20 thousand rupees has been made for the improvement of the Bemorta Khal in the District of Khulna which will ultimately cost three-fourths of a lakh. There are also several smaller schemes details of which will be found in the Red Book.

Land Revenue.

Under Land Revenue there is an increase of 2¾ lakhs in consequence of the progress of the major Settlement Operations in the districts of Bakarganj and Faridpur. These operations which were initiated in the current year are developing according to programme.

Police.

There is an increase of 2 lakhs under this head. The bulk of this is due to the anticipated employment of the emergency force throughout the coming year as against a few months only in the current year; and also to an increase in the training reserve in the rank of Sub-Inspectors of the Bengal Police.

Miscellaneous.

I propose to conclude this review by a reference to one item of expenditure for which specific provision has not been included in the Budget but which will nevertheless have to be incurred. As the House is aware, Government drew up, in July last, for which specific provision has not been included a scheme for giving financial relief to low-paid Government servants who would be affected by a substantial rise in the cost of living caused by the war. It was decided that a rise in price of the cheapest common rice to 8 seers per rupee would bring the scheme into operation. This price level has now been reached and the scheme has accordingly been put into operation from the beginning of the current month. The cost of the scheme in a full year is likely to be 8 lakhs of rupees.

Financial results.

Let me now summarise very briefly the financial results of the working of the year according to the estimates now before the House. The estimates anticipate a deficit on revenue account of 1 crore 34 lakhs and provide for a closing balance of 33 lakhs only. The latter amount is hopelessly inadequate as a working balance and is less even than the minimum balance that we are required to maintain with the Reserve Bank and in Treasuries. Earlier I emphasised that the budget estimates do not take account of the receipts that we hope to get from the Sales Tax and it will be obvious that no Government could present a budget of this nature were it not confident that the Legislature will empower it to raise large new revenues. My task this year has been a particularly difficult one. When the budget was under preparation, the Sales Tax Bill by which I aimed to balance my budget and to undertake certain new expenditure had just passed through the Select Committee. The Select Committee had not only reduced the rate of tax proposed in the Bill from 2 per cent. to one pice in the rupee or 1 $\frac{1}{16}$ per cent. but had also added a number of exemptions. The following questions naturally arose:—

(1) Will the Legislature pass the Bill?

(2) If it does, what will be the rate of tax finally adopted?

(3) To what extent will the additional exemptions already recommended by the Select Committee and any others that may be added by the Legislature affect my original estimate of the proceeds of this tax?

These were questions to which no answer could be given. The only course open to me was to assume that the Legislature would pass the Bill in a form that would give Bengal sufficient additional new revenue to balance its budget and to permit our undertaking some extension of the existing services in the fields of primary education, rural sanitation and rural water supply and perhaps the introduction of some at least of the new services that Government has been so eager to bring into existence. The result is now in the hands of members.

If the House has previously entertained doubts regarding the necessity for new taxation—and I am aware that there have been doubts and shakings of the head even among some of the supporters of Government—and if I have not already been able to dissolve such doubts, I hope that the manifest care and restraint with which these estimates have been prepared will complete my task of satisfying members that new revenues are essential and that the present Ministry can be trusted to see that such revenues are utilised in the best interests of the province.

I must however make it plain that, in the unlikely event of the Legislature refusing to empower Government to raise the necessary additional revenues, although there will be no time for us to prepare and present fresh estimates and the House has perforce to be asked to vote on the estimates now in Members' hands, Government could not regard such grants as anything more than a makeshift to be used so that administration may proceed in constitutional form. It would of course be necessary to subject the whole Budget to drastic reductions, reductions that will not only paralyse any attempts to extend our beneficent activities but will seriously jeopardise the continuance of a number of essential services now in operation.

Earlier I said that this morning my references to the war would be limited mainly to the effects of the war on the economy of the province but I feel that before I resume my seat some general statement of the Ministry's policy in relation to India's war effort will not be out of place.

In certain quarters it is held that at the present juncture the correct course for the provinces is to abandon all idea of development or extension of their social services and to leave the full additional taxable capacity of the provinces free to be tapped for the paramount requirements of the Centre. The main ground for the holding of this view is the belief that every rupee spent on the provinces over and above the sum necessary to carry on the general administration at the minimum cost is a rupee diverted from India's war effort. My colleagues and I do not share that view. We fully recognise that until victory is finally won it is essential to subordinate the needs of the province to the paramount claims of the Centre's war effort, but in our opinion though at the present time to hold in abeyance all ideas of development may be appropriate enough in the case of those provinces that have for many years enjoyed standards of administration considerably higher than those obtaining in the nation-building departments in Bengal such a course is not possible in the case of Bengal where the administration of the province is only just beginning to recover from the effects of years of starvation. Nor can we agree with the view that every rupee spent in this province over and above that necessary to maintain the administration at last year's level is a rupee diverted from India's war effort. That is a short-sighted view. This province is playing no small part in India's war effort and it is our view that to the extent that we can raise the standards of living and in particular can improve the conditions of those on the subsistence level—workers and peasants alike —we increase the efficiency of the province and thereby contribute materially to the Centre's war effort.

APPENDIX I.

[Figures are in thousands.]

Receipts.	Actuals, 1939-40.	1940-41. Budget.	1940-41. Revised.	Budget, 1941-42.
	Rs	Rs.	Rs.	Rs.
Opening Balance .	91,01	1,54,88	2,16,67	1,92,58
Revenue Receipts .	14,31,66	13,97 28	13,82,10	14,03,14
Capital Receipts ..	.		..	..
Receipts from Debt, Deposits, etc. .. .	15 75,02	13,11,64	19,01,32	17,96,69
Total ..	30,97,69	28,63,80	35,00 09	33,92,41
Expenditure.				
Revenue Expenditure	13 71 24	14,54,23	14,85,40	15,37,38
Capital Expenditure	3 03	3,22	2,89	2,71
Expenditure on Debt, Deposits, etc. .. .	15,12 81	13,40,57	18,25,00	18,24,83
Closing Balance	(*a*)2 16 67	(*b*)72,22	(*c*)1,92,58	(*d*)32,91
Total	30,97,69	28,63,80	35,00,09	33,92,41
Net Result.				
Surplus + Deficit − On Revenue Account .	− 60,42	− 56,95	− 1,03,30	−1,34,24
Surplus + Deficit − Outside Revenue Account	− 65,24	− 25,71	+ 79,21	−25,43
Total.				
Surplus + Deficit − Excluding opening balance	+ 1,25,66	−82,66	−24,09	−1,59,67

(*a*) Includes a short-term loan of 30 lakhs in Treasury Bills repayable in 1940-41 but does not include Securities worth 46,89 (face value).

(*b*) Does not include Securities worth 46,89 (face value).

(*c*) Includes a short-term loan of 75 lakhs in Treasury Bills repayable in 1941-42 but does not include Securities worth 46,89 (face value).

(*d*) Does not include Securities worth 46,89 (face value).

APPENDIX II.

Statement showing the distribution of increased expenditure in 1941-42.

[Figures are in thousands.]

	Revised, 1940-41.	Budget, 1941-42.	Increase.
	Rs.	Rs.	Rs.
Civil Works ..	1,50,64	1,68,31	17,67
Education (General) ..	1,63,16	1,77,45	14,29
General Administration ..	1,54,30	1,63,81	9,51
Public Health ..	42,90	51,75	8,85
Commutation of Pensions (financed from revenues) ..	4,03	11,20	7,17
Superannuation Allowances and Pensions ..	1,08,79	1,13,72	4,93
Industries—Industries ..	14,70	19,20	4,50
Co-operation ..	14,60	17,76	3,16
Irrigation ..	23,40	26,54	3,14
Land Revenue ..	31,05	33,31	2,26
Police ..	2,36,49	2,38,45	1,96
			77,44

Mr. SPEAKER: I may just announce that general discussion of the Budget will take place on the 25th, 26th and 27th February and the 3rd of March; on the 28th February, non-official business, namely, Bills, will be taken up; on the 4th, 5th and 6th March we will take up the Sales Tax Bill.

Adjournment.

It being 10-58 a.m.—

The House was adjourned till 4-45 p.m. on Tuesday, the 25th February, 1941, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Tuesday, the 25th February, 1941, at 4-45 p.m.

Present:

Mr. Speaker (the Hon'ble Sir MUHAMMAD AZIZUL HAQUE, C.I.E., Khan Bahadur) in the Chair, 8 Hon'ble Ministers and 192 members.

Oath.

The following member made the oath of his allegiance to the Crown:—

Mr. A. F. Stark [elected by the Calcutta and Suburbs (European) Constituency]

STARRED QUESTIONS

(to which oral answers were given)

Arial Bil affairs.

*79. **Mr. ATUL CHANDRA SEN:** (*a*) With reference to the reply given to the supplementaries to starred question No. 60 on the 11th December, 1939, will the Hon'ble Minister in charge of the Agriculture and Industries Department be pleased to state whether he has since received the report of Mr. A. B. Ganguli, I.C.S., on Arial *Bil* affairs?

(*b*) If so, is the Hon'ble Minister considering the desirability of laying a copy of it on the table before the Bengal Water Hyacinth Bill comes up for discussion in the House?

MINISTER in charge of the AGRICULTURE and INDUSTRIES DEPARTMENT (the Hon'ble Mr. Tamizuddin Khan): (*a*) Yes.

(*b*) Yes; a copy is laid on the Library table.

Questions relating to the department of the Hon'ble the Home Minister.

Mr. SPEAKER: I understand that so far as the questions relating to Sir Nazimuddin's department are concerned, some arrangements are going to be made from to-morrow. Is not that so?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Yes, Sir.

Mr. SASANKA SEKHAR SANYAL: There is some difficulty if other arrangements are made, as in some cases Sir Nazimuddin was himself a party——

Mr. SPEAKER: I have no objection to defer the questions until Sir Nazimuddin comes back.

Mr. SASANKA SEKHAR SANYAL: Sir, it is better that we wait for some time.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: In that case there will be a huge accumulation. It is undesirable that the questions should be postponed *sine die*, because Government are anxious to reply to these questions and there is no reason why if a particular Minister falls ill, all his questions and all his work should be held over.

Mr. SASANKA SEKHAR SANYAL: Our apprehension is that even if Sir Bijoy Prasad is well posted, he will always ask for notice, and we shall not get proper answers. We want to avoid that

The Hon'ble Mr. A. K. FAZLUL HUQ: Why do you assume that?

Co-operative societies in Mymensingh district.

***85. Mr. AMRITA LAL MONDAL:** Will the Hon'ble Minister in charge of the Co-operative Credit and Rural Indebtedness Department be pleased to lay on the table a statement showing for the years 1937, 1938, 1939 and 1940—

(*a*) the number of co-operative societies existing in the different subdivisions in the district of Mymensingh;

(*b*) the places where they are located;

(*c*) the amounts that have been allotted to each of the societies during the period; and

(*d*) the amounts that have been realised from each of them during the period?

MINISTER in charge of the CO-OPERATIVE CREDIT and RURAL INDEBTEDNESS DEPARTMENT (the Hon'ble Mr. Mukunda Behary Mullick): (*a*) The statement is laid on the Library table.

(*b*) to (*d*) The supply of information as wanted involves expenditure of time, labour and energy and I regret that I cannot direct the same to be undertaken.

Assistant Registrar, Chittagong.

*87. **Maulvi ABDUR RAZZAQ:** (*a*) Will the Hon'ble Minister in charge of the Co-operative Credit and Rural Indebtedness Department be pleased to state what is the tenure of service of an Assistant Registrar in one station?

(*b*) How long the present Assistant Registrar, Chittagong, is there?

The Hon'ble Mr. MUKUNDA BEHARY MULLICK: (*a*) There is no definite time-limit.

(*b*) Since 28th June, 1935

Permanent rights to non-agricultural tenants.

*88. **Mr. JNANENDRA CHANDRA MAJUMDAR:** (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state whether the Government contemplate the introduction of any permanent legislation to secure the rights of non-agricultural tenants under the Bengal Non-Agricultural Tenancy (Temporary) Provisions Act?

(*b*) If the answer to (*a*) is in the affirmative, do the Government consider the desirability of taking steps to expedite the work of the Committee appointed to inquire into conditions of non-agricultural tenants?

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Sir Bijoy Prasad Singh Roy): (*a*) Government have appointed a Committee to enquire into the rights of tenants in urban areas. The Committee has not yet completed its work. Government hope to undertake permanent legislation as soon as the examination of the report is finished.

(*b*) The Committee is expected to submit its report within February, 1941.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state when this committee was appointed?

Mr. SPEAKER: That question does not arise.

Mr. CHARU CHANDRA ROY: Is it three years ago?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I ask for notice. It might be two years; not three years.

Mr. SHAHEDALI: Will the Hon'ble Minister be pleased to state whether it is a fact that only one sitting on each occasion was held and not more than one sitting?

Mr. SPEAKER: Government have not taken any cognizance of that.

Co-operative Banks in Chittagong Division.

*89. **Dr. SANAULLAH:** (*a*) Will the Hon'ble Minister in charge of the Co-operative Credit and Rural Indebtedness Department be pleased to state the number of—

(*i*) Urban, and

(*ii*) Rural Co-operative Banks in the Chittagong Division which are at present unable to pay up the money deposited with them;

(*iii*) their respective names;

(*iv*) paid up capitals;

(*v*) reserve capitals;

(*vi*) liabilities; and

(*vii*) assets?

(*b*) (*i*) Will the Hon'ble Minister be pleased to state the reason of the present position of these banks?

(*ii*) What steps do the Government contemplate to take to put the said banks into solvent position again?

The Hon'ble Mr. MUKUNDA BEHARY MULLICK: (*a*) and (*b*)

		Rs.
Urban	... ...	85
Rural	... ...	5,162
	Total ...	5,247

To supply information wanted in this question a detailed enquiry into each and every one of these banks is necessary. It will mean a large amount of time, labour and energy, and I regret that I cannot direct the same to be undertaken.

Legislation for securing status of non-agricultural tenants.

***90. Maulvi MD. ISRAIL:** (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state whether Government contemplate bringing up any legislation for giving security to the status of the non-agricultural tenants during the life-time of the present Assembly?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state when such a legislation may be expected before the Assembly?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) Government have appointed a Committee to enquire into the rights of tenants in urban areas. The Committee has not yet completed its work. The Committee is expected to submit its report within February, 1941. It is not possible for Government to decide the line of the legislation before they examine the report.

(*b*) Government hope to undertake legislation as soon as the examination of the report is finished. The Bill may be before the Assembly in the next monsoon session.

Mr. SHAHEDALI: Will the Hon'ble Minister be pleased to state whether it is essential that the report should be examined by an expert?

Mr. SPEAKER: The Hon'ble Minister has not said that.

Mr. SHAHEDALI: The answer is: "As soon as the examination of the report is finished"——

Mr. SPEAKER: Examination of a report does not necessarily mean examination by an expert.

Mr. SHAHEDALI: Will the Hon'ble Minister be pleased to state whether any examination is necessary and whether it can be done without any examination at all?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: No, Sir.

Collections of agricultural loans in certain unions in Munshiganj subdivision.

***91. Dr. SURESH CHANDRA BANERJEE:** (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state whether it is a fact that in the Revenue Department communique, dated the 24th August, 1938, the Hon'ble Minister announced that no collections of the agricultural loans issued that year would be "made till after the harvest of 1940"?

(*b*) Is it a fact that—

(*i*) the Union Board presidents received from the Circle Officer, Munshiganj West, the circular No. 1087(32), dated the 22nd December, 1939, on the subject of realisation of agricultural loans at the instance of the District Magistrate of Dacca;

(*ii*) the Subdivisional Officer of Munshiganj on or about the 16th December, 1939, got printed and circulated leaflets containing threats of attachment of goods in case of non-payment by 15th Magh, 1346 B.S.; and

(*iii*) the Union Board presidents announced the purport of the above circular and the leaflet by beat of drums?

(*c*) Is the Hon'ble Minister aware that in consequence a large number of loanees of Rajanagor, Hashara and Shekharnagor Unions in Munshiganj subdivision in Dacca used up the capital required for weekly yarn purchase, sold off plough-cattle, corrugated iron from the roofs of living huts, boats and other goods at considerable sacrifice to save themselves from the (dire) consequences of non-compliance?

(*d*) If the answer to (*c*) is in the affirmative, will the Hon'ble Minister be pleased to state whether Government contemplate paying compensation to those who may be found on enquiry to have suffered on account of the conduct of the officers of Government?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) The announcement was that that no realisation would be made "*till* the harvest of 1940" and not "till *after* the harvest of 1940".

(*b*) (*i*) The circular was issued by the Circle Officer, Munshiganj West, but not at the instance of the District Magistrate of Dacca.

(*ii*) and (*iii*) Yes.

(*c*) No.

(*d*) Does not arise.

Conversion of reserved forests into pasture grounds.

***94. Dr. SANAULLAH:** (*a*) With reference to starred question No. 137, dated the 9th August, 1940, will the Hon'ble Minister in charge of the Forest and Excise Department be pleased to state in relation to the Commitee appointed by the Government—

(*i*) the terms of reference;

(*ii*) the names of members of the said Committee;

(*iii*) the number of times the said Committee have met; and

(*iv*) whether any report has been submitted by them?

(*b*) If the answer to (*a*) (*iv*) is in the negative, will the Hon'ble Minister be pleased to state the reason thereof?

MINISTER in charge of the FOREST and EXCISE DEPARTMENT (the Hon'ble Mr. Prasanna Deb Raikut): (*a*) (*i*) and (*ii*) The terms of reference and the names of the members of the Committee are given in Government Resolution No. 7273-For., dated the 20th July, 1940, which was published at pages 2057-58, Part I of the *Calcutta Gazette* of the 25th *idem*. A copy of the Resolution is, however, laid on the Library table.

(*iii*) The Committee have not yet met.

(*iv*) No report has been submitted.

(*b*) The Committee are not expected to submit a report until they have concluded their deliberations.

Grievances of tenants in Sundarbans area.

***96. Mr. NIHARENDU DUTT MAZUMDAR:** (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state—

(*i*) whether he received a deputation on behalf of Sundarban tenants (Rupamari-Abad area) residing within the jurisdiction of Hasnabad police-station within the subdivision of Basirhat, on the 28th February, 1940; and

(*ii*) whether he also received petitions on their behalf on the 28th February, and the 24th July, 1940?

(*b*) Will the Hon'ble Minister be pleased to state whether an enquiry was held in the matter by the Collector of the 24-Parganas during the period between the 24th and the 26th November, 1940?

(*c*) Has the Collector submitted his report?

(*d*) If so, will the Hon'ble Minister be pleased to lay on the table—

(*i*) copy of the Collector's report; and

(*ii*) copies of the petitions, received by him, on behalf of the tenants?

(*e*) Does the Hon'ble Minister contemplate visiting the spot; if so, when?

(*f*) What steps does the Hon'ble Minister propose taking to redress the grievances of the Sundarban tenants?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) to (*c*) Yes.

(*d*) The report of the Collector is a confidential document and cannot be laid on the table.

The report is now under examination in consultation with the local officers. No useful purpose will be served by laying copies of the petitions on the table before the matter is thoroughly examined by Government.

(*e*) I may visit the locality if I find it necessary after examination of the points raised in the petitions.

(*f*) This must wait till the examination referred to in the reply to (*d*) and (*e*) above.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether the enquiry conducted by the Collector was a public enquiry or a private enquiry?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: It was a public enquiry.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether evidence was given by innumerable inhabitants of the locality publicly and submitted to the Magistrate?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I believe so, Sir.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state the reasons why he considers the report of a public enquiry not in the public interest to be placed before members of this House?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, it is never the practice of Government to place before the Legislature correspondence between Government and the local officers.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether he is personally making a careful study of that report?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Yes, Sir. I can assure my honourable friend that I am taking a keen interest in the matter and Government hope to come to a decision very soon on the question.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state from his study of the report and the attendant circumstances whether he is aware that the report reveals that out of 17 years there was crop failure for about 10 years with only 7 years' yield?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, I am not in a position to disclose facts mentioned in the report.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether it is a fact that the report stated that the conditions were much worse than those described in the petition?

Mr. SPEAKER: That question does not arise.

Mr. NIHARENDU DUTTA MAZUMDAR: Is it the fear of exposure?

Mr. SPEAKER: I do not mind whether you are exposed or he is exposed

UNSTARRED QUESTIONS

(to which answer was laid on the table)

Application of the jute restriction scheme.

37. Dr. SURESH CHANDRA BANERJEE: Will the Hon'ble Minister in charge of the Agriculture and Industries Department be pleased to state—

(*a*) whether the attention of the Government has been drawn to the resolution (No 7) passed at the Arial Bil Conference held at Malikanda on 14th January, 1941, under the presidentship of Dr. Suresh Chandra Banerjee in view of the hardship experienced by the cultivators due to uniform application of the restriction rules irrespective of the amount of land possessed by individual cultivators; and

(*b*) whether the Government intend to modify their jute restriction scheme in respect of—

(*i*) fixing a minimum acreage in the case of poor cultivators, and

(*ii*) giving complete freedom in regard to the choice of fields the cultivators may sow within the limits fixed by the Government?

The Hon'ble Mr. TAMIZUDDIN KHAN: (*a*) Yes.

(*b*) (*i*) No.

(*ii*) Under the Act, every grower may choose the fields or plots upon which he desires to grow jute within the limit of one-third of last year's recorded acreage. The Union Jute Committees have been set up to see that the growers are given a proper choice. The Act does not permit the issue of licences without specifying the land comprised within the licensed area. Cases in which a change of land covered by the licence becomes unavoidably necessary are provided for under section 11 of the Act, which allows an application to be filed to the Collector for this purpose.

STARRED QUESTION

(to which oral answer was given)

Mr. SPEAKER: We will now take the pending question No. *78.

I think it would be better if henceforth Hon'ble Minister who had been absent—I am not speaking of any individual Minister—could come to the House with the pending replies, lists of which are always supplied to the departments.

Extension of service to Deputy Director of Sericulture, Berhampore.

***78. Maulvi ABDUL LATIF BISWAS:** (*a*) Will the Hon'ble Minister in charge of the Agriculture and Industries Department be pleased to state whether the Deputy Director of Sericulture at Berhampore is on extension of service?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state—

(*i*) when such extension was granted to him and for what terms; and

(*ii*) when the period of his extension will expire?

(*c*) Is it in the contemplation of Government to grant him any further extension?

(*d*) If the answer to (*c*) is in the affirmative, will the Hon'ble Minister be pleased to state the reason thereof?

The Hon'ble Mr. TAMIZUDDIN KHAN: (*a*) Yes.

(*b*) (*i*) In January, 1941, for a period of four months with effect from the 23rd December, 1940.

(*ii*) On the 22nd April, 1941.

(*c*) Not at present.

(*d*) Does not arise.

Mr. ATUL CHANDRA SEN: Sir, I gave notice of an adjournment motion——

Mr. SPEAKER: I might say that I returned back to Calcutta only about an hour ago, and I have not been able to go through the files. I propose to go through them and give my decision to-morrow.

Mr. SASANKA SEKHAR SANYAL: In that case, Sir, we hope the question of urgency will be waived.

Mr. SPEAKER: Yes.

GENERAL DISCUSSION OF THE BUDGET.

Rai HARENDRA NATH CHAUDHURI: Sir, are you taking up the general discussion of the Budget now?

Mr. SPEAKER: Yes. Now, it is better that you decide on the procedure you should follow in the matter of cut motions. What I suggest is that it would be convenient if the whips of parties were to meet together and come to some sort of concerted agreement.

Mr. SASANKA SEKHAR SANYAL: Sir, so far as we (two parties) are concerned, we had an informal discussion with our friends. I have given three names and Mr. I. D. Jalan and Mr. Ashutosh Mullick will be speaking on their behalf. These are the five names from this side of the House for the time being.

Mr. SPEAKER: For the time being, I will allow one member from each group till I exhaust the whole list.

Rai HARENDRA NATH CHAUDHURI: Mr. Speaker, Sir, in explaining the miscalculations for the year 1939-40 that were responsible for the conversion of an anticipated deficit, anticipated on revised estimates, of 14 lakhs on revenue account to a surplus of 60 lakhs, the Hon'ble the Finance Minister has made the following observation:—

"Even in normal years it is not always easy to forecast the result of a year's working with accuracy, but in times such as those we are now passing through, it is asking too much to expect budgeting to pre-war standards of accuracy."

Here two things are suggested—(1) that the pre-war standard of budgeting in Bengal under the present regime was highly accurate, and (2) that Mr. Suhrawardy's revisionary performance regarding the Budget of 1939-40, proved largely inaccurate by actuals, was vitiated

by the war. Now, both these suggestions would be anything but true; for the pre-war Budgets of the present Government, whether the revenue estimates for 1937-38 or those for 1938-39, were characterised by large——

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, where is the Hon'ble Finance Minister?

Mr. SPEAKER: You have heard that he is ill. I have been informed that he will try to come as soon as possible.

Mr. NIHARENDU DUTTA MAZUMDAR: In the meanwhile who will be taking notes of what is being said during the general discussion in his absence?

Mr. SPEAKER: I take it that it is a joint responsibility.

Rai HARENDRA NATH CHAUDHURI: Sir, should I continue to speak in the absence of the Hon'ble Finance Minister? Who is going to attend to us? Who will answer the points raised by us?

Mr. SPEAKER: That I cannot say.

Mr. SASANKA SEKHAR SANYAL: It seems that nobody takes the Budget discussion seriously.

The Hon'ble Mr. A. K. FAZLUL HUQ: Notes will be taken, but there are many points raised which do not deserve to be taken notice of.

Mr. SASANKA SEKHAR SANYAL: Sir, will the Hon'ble Chief Minister withdraw it? It is highly indecorous.

The Hon'ble Mr. A. K. FAZLUL HUQ: We will take notes of points which, in our judgment, require to be answered. But whether a point requires to be answered or not is entirely our lookout.

Mr. TULSI CHANDRA GOSWAMI: The Hon'ble Chief Minister ought to withdraw the words that he actually used which were offensive and insulting to the House, that things are said which deserve no notice. He is bound to and he is paid to take notes.

Mr. SPEAKER: I cannot ask him to take notes—that is a matter between you and him.

Mr. TULSI CHANDRA GOSWAMI: Sir, we may have regard for somebody, we may have contempt for somebody, but we cannot express them in this House.

Mr. SPEAKER: I have allowed you to make your remarks.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, in view of what has been stated by the honourable Deputy Leader of this side, may we know whether the Leader of the House considers it fit to say something in response to what the honourable Deputy Leader said?

Mr. SPEAKER: Immediately after, the Hon'ble Chief Minister has said that it should be left to them to decide which points required to be taken note of. They may consider certain points not worth replying to. I do not think that there is anything wrong in it.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, I humbly want to submit to you that the honourable Deputy Leader of this side made an observation with reference to what the Hon'ble Chief Minister had said and after this observation of the Deputy Leader, ordinary decorum demands that the Chief Minister should make a statement whether the honourable Deputy Leader of this side misunderstood him or whether the offence that the honourable Deputy Leader had taken was warranted or not

The Hon'ble Mr. A. K. FAZLUL HUQ: Sir, I shall make my position clear. I never meant any disrespect to anybody. During the four days' discussion hundreds of things will be said and you cannot expect that all the points that are raised will be answered. We will use our discretion as regards what points will be answered or are deserving of an answer and what things will be left out. We shall take notes accordingly. I have said nothing further than that.

Mr. I. D. JALAN: Sir, may we know which Minister is taking down notes on behalf of the Hon'ble Finance Minister—the Hon'ble Chief Minister, or all of them?

The Hon'ble Mr. A. K. FAZLUL HUQ: I am taking down notes.

(At this stage, the Hon'ble Mr. Suhrawardy entered the Chamber.)

Mr. NIHARENDU DUTTA MAZUMDAR: In response to the Hon'ble Finance Minister's enquiry, may we know what was his trouble?

Mr. SPEAKER: This much is clear that during the Budget discussion it is parliamentary convention that the Finance Minister should be here, but if he is too ill to be present throughout, somebody should remain in charge to the knowledge of the Speaker for taking down notes on his behalf.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I shall try my level best to stay here as long as I can, but my friends will forgive me if I am unable to stay here throughout.

Rai HARENDRA NATH CHAUDHURI: Sir, as I was telling you, here two things are suggested—(1) that the pre-war standard of budgeting in Bengal under the present régime was highly accurate, and (2) that Mr. Suhrawardy's revisionary performance regarding the Budget of 1939-40, proved largely inaccurate by actuals, was vitiated by the war. Now, both these suggestions would be anything but true; for the pre-war Budgets of the present Government, whether the revenue estimates for 1937-38 or those for 1938-39, were characterised by large variations as found by the audit reports on the accounts of those years. If there was a rise of 74 lakhs counterbalanced by a fall of 28 lakhs in 1937-38, a fall of 89 lakhs was only partially set off by a rise of 53 lakhs in 1938-39. When such reckless estimates coupled with thoughtless expansion of expenditure on non-essential matters opened up the prospects of an early bankruptcy and the case for new taxation had to be made out, there came to be a change in the policy of making estimates. The Budget for 1939-40 synchronising with the Finance Act of 1939 reflected that change of policy when the author of the Budget of 1939-40 turned round to underestimate receipts. Our receipts have come to be underestimated since then, the Hon'ble Mr. Suhrawardy merely pursuing with greater determination the trick of his predecessor. While in the Budget for 1939-40, 230 lakhs were estimated under Customs, Mr. Suhrawardy on revision brought the figure down to 200 lakhs. Was Land Revenue estimated originally at 394 lakhs? Mr. Suhrawardy thought it proper to reduce it to 378. Was the growth of the Excise Revenue, as usual, underestimated by his predecessor? The Hon'ble Mr. Suhrawardy, the Muslim Finance Minister of the League Government, could only keep back the bounding figures under that head and show on revision only 160½ lakhs instead of 157. The net result, as now disclosed, is that, apart from other revenue heads, our actuals under those three heads are better by 22, 8 and 5 lakhs respectively than the revised estimates—"windfalls", on which Mr. Suhrawardy now comes to congratulate himself. Compared with the Budget estimates for 1939-40, what were the variations in the actuals like? Let me quote from the audit report of 1940, just published—"The increase of 53,90 in revenue receipts was the net effect of a rise of 90,98 under some heads and a fall of 37,08 under others,"

i.e., a net underestimate of more than half a crore. War has ever been responsible for Budget deficits, but the Hon'ble Mr. Suhrawardy must make the "times as those we are now passing through" responsible for a surplus in 1939-40. What a God's chosen man must he be!

And how deliberate was the trick? When the Budget for 1939-40 was presented, I had from the Opposition Bench the temerity to question the wilful underestimates of revenue. I said:—

"Coming to the Budget before us, we see that it presents certain peculiar features. In the first place, receipts have been to a certain extent underestimated. It, Sir, overestimation is a vice, certainly underestimation is no virtue in finance. For example, the Hon'ble the Finance Minister has expected only Rs. 1½ lakhs better under 'Income-tax'. I believe he is mistaken, and he has not taken into account the revenue surplus in the 'Railway' Budgets for 1938-39 and 1939-40. There was nearly Rs. 40 lakhs of better revenue in 1938-39 and there is an estimated surplus of 213 lakhs in the 'Railway' Budget for the coming year. If he had taken that into account, he would not have expected only Rs. 1½ lakhs better under 'Income-tax'."

But, Sir, down came Mr. Suhrawardy's predecessor on me with the remark:—

"Mr. Chaudhuri has criticised my estimates, and has said that since railway earnings had improved, there was no reason why our estimates should err so much on the wrong side. Not only has Mr. Chaudhuri not adequately realised the relation between railway earnings and provincial revenues, but, in this particular case, he has resorted to not a creditable device in quoting Sir Thomas Stewart in trying to condemn my estimates."

And, Sir, to show adequate realisation of the relationship between railway earnings and provincial revenues, he quoted Sir Thomas Stewart in full where I quoted him in part, and he referred to the "absurdity of my contention"; but, Sir, I have now lived to see the absurdity of an estimate of 32 lakhs in the place of an actual of 56 lakhs, an appreciation of more than 80 per cent. under one single head of "Income-tax" accounted for by the Auditor-General as due in a large measure to "improved railway earnings."

Now, let me pass on to the estimates for 1940-41, *i.e.*, the current year, which furnish another example of the same old trick of underestimation of receipts and underprovision of expenditure just to work out and exaggerate a prospective deficit. Thus receipts have been revised down to the extent of 45 lakhs under "Customs," 10 lakhs under "Stamps," 7 lakhs under "Land Revenue," and 6 lakhs under the head "Administration of Justice" and so forth, and the result anticipated on revision is that our total receipts on revenue account will go down by 15 lakhs. Honourable members will remember that 19 lakhs was

shown as anticipated deterioration in the statement circulated on the 3rd instant. If in less than a fortnight there can be an improvement of 4 lakhs, it will not be too much, I think, to expect that on the whole the actuals would exceed the total figure of the original estimate by a good few lakhs. Again, who is there to guarantee that much of the increased expenditure budgeted for the nation-building departments will not remain unspent and be eventually surrendered as has consistently been the case in the past years of the present régime for want of mature schemes? Does anybody require to be reminded that last year we were threatened with an anticipated deficit of 14 lakhs on the revised estimate for 1939-40 when, in reality, we have had a surplus of 60 lakhs to swell our opening balance of the current year?

Even assuming for argument's sake that our Finance Minister's revised calculations for the current year will each and all come true, what will be the position at the end of this year with an expected deficit of 103 lakhs on revenue account? When our revised opening balance will stand at 217 lakhs instead of at the poorer original estimate of 155, who can see the immediate necessity of a stupendous taxation measure on the result of the working of the current year except Mr. Walker and his group?

But you are forgetting the Budget—the estimates for 1941-42—I shall be told. But what is that precious texture spun out again of miscalculations and make-believes? Well, next year in comparison with the revised figures of the current year our Customs receipts will be better by only 5 lakhs because shipping facilities, according to the Hon'ble Mr. Suhrawardy, will increase! Income-tax will yield only a trifle of 5 lakhs more because Sir Andrew Clow is going to collect from the Railways a surplus of 14 instead of 8 crores during the current year and estimates—an original estimate—to collect nearly a surplus of 12 crores in the next! Excise will yield not a rupee better apparently, because during the past five years receipts under this head have been increasing by leaps and bounds and they promise to increase by ten lakhs in the current year alone owing to the introduction of a cheaper variety of country liquor and to the larger supply of obnoxious drugs! Such are the paradoxes of the situation in which all that our Finance Minister can hope for is an increase of a few lakhs only on the receipt side, viz., 1,403 lakhs in place of the revised total of 1,382 for the current year; and this we are given to understand will fall short of the expenditure programme of 1,537 lakhs by 134 lakhs—a liberally anticipated deficit awaiting to be covered by and furnishing the great reason for the Finance Sales Tax. A distribution, however, of merely 77½ lakhs is shown in Appendix II of the Finance Minister's statement. There, again, we see that Education, Public Health, Industries, Co-operation and Irrigation together account for the proposed increased expenditure to the extent of 34 lakhs only, and yet we are solemnly

told that "practically the whole of the increase is under nation-building departments." The facts, on the other hand, are that the largest share in the increased expenditure (nearly 20 lakhs) goes to "Civil Works" for building Begumganj, for acquiring lands for the extension of Government offices in Calcutta, and for Police buildings. About 9½ lakhs will go to "General Administration" and nearly 2 lakhs to "Police" in addition to the 6 lakhs extra grant received by it during the current year. "Commutation of Pensions and Superannuation Allowances" will have an addition of 12 and "Land Revenue" 2¼ lakhs. Even "Excise" will get about an extra lakh, for to build the nation not only the continued attraction of a cheaper liquor is necessary to yield better revenues, but "larger indent of opium" too.

In conclusion, Sir, I have to say a few words as to how far the imperative necessity of a big taxation measure as the Sales Tax is established by the financial statement and the Budget before us. When the measure is still under consideration, this question very naturally arises in one's mind in connection with the discussion of the estimates for 1941-42. Honourable members are aware that up till 1939-40 the accounts of not a single year since the introduction of the new Constitution have disclosed an actual deficit in spite of lavish expenditure on communal urge. The first year, *i.e.*, 1937-38, yielded a surplus of 1,17 lakhs. In the second year (1938-39) our expenditure was balanced by the receipts. In the third year (1939-40) there was a surplus of 61 lakhs on the revenue account. It is only in the current year that our estimates give us for the first time an idea of a big deficit which even if it materialises in full can be easily met from the balance leaving us still about 2 crores (1,92 lakhs) as our opening balance for the coming year in which it is estimated there will be a deficit again of 134 lakhs. But the estimated deficit is based on three suppositions, viz., (1) that the proposed new expenditure of 80 lakhs must be undertaken in the coming year and cannot be allowed to wait for another year, (2) that the Bengal Finance Minister has suddenly become infallible and there can be no such improvement in the current year as happened only in the last to the tune of 74 lakhs, and (3) that the estimates of receipts for the coming year have not been grossly underestimated as all indications point that they have been. Suppose for a moment then that the new expenditure of 80 lakhs can be postponed for a year, then the estimated deficit will come down to 54 lakhs only. Suppose again there is any such improvement in our receipts in the current and the coming years as happened only in the last year, there will be no such deficit as anticipated. The question of giving full effect to the proposals for new expenditure in the nation-building departments is at best a question of 34 lakhs only which, we believe, can be found by retrenchment only if the Government seriously care for it. Unfortunately, however, the present Government have never seriously considered the question of retrenchment even when faced with the alleged necessity of

imposing new tax burdens. For it cannot be denied that if Irrigation, Scientific Subjects, Education, Medical, Public Health, Agriculture, Veterinary, Co-operation, Industries, Cinchona together have been allowed an increase of about 156 lakhs under the present reforms, expenditure on other departments has been allowed to grow by not less than 207 lakhs. Without retrenchment in this latter sphere, the Government have no moral right to demand fresh sacrifice from an overburdened people. Such an obligation was almost always recognised under the Montford Reforms and the mere prospect of a deficit without an enquiry into the question of retrenchment was hardly recognised as a warrant for new taxation measures.

On these grounds, Sir, we invite the Legislature not to pass the Budget as presented and take upon themselves the responsibility of passing the Finance Sales Tax Act under consideration. Not even the proposed 34 lakhs of extra expenditure in connection with the nation-building departments can be a sufficient inducement or justification for sudden inflation of our expenditure programme by more than a crore in these war times, nor even the voting of an instalment of immortality to the great founder of the Chakhar College may constitute an urgent necessity for dealing a mortal stroke to the tax-payers of the province when they and our revenue sources, such as Customs, are reeling under war blows.

Mr. I. D. JALAN: Mr. Speaker, Sir, I regret I cannot congratulate the Hon'ble the Finance Minister on the Budget that he has produced before this House. In doing so, my friend Mr. Rai Chaudhuri has dealt with the facts and figures, and I need not repeat the very same arguments which he has made in this House to-day. The salient fact which stands out is that the Hon'ble the Finance Minister has produced a Budget and has asked us to provide Rs. 1,32,00,000 in order to enable him to balance the Budget.

Sir, now we have got to understand the fundamental principles upon which the finances of this Government are based. It is a matter of common knowledge that when the Ministry took office it had a very comfortable surplus, and after four years of its administration the Ministry is coming forward with proposals for taxation after taxation on this unfortunate province. The Hon'ble the Finance Minister has come forward with a Sales Tax in spite of serious opposition with regard to it, and I believe that his estimates have been presented to the House with a view to have the sanction of this House to the Bill as proposed by the Hon'ble the Finance Minister.

Sir, we have seen that, so far as the policy of this Government is concerned, it is not quite satisfactory from any point of view, and under the circumstances the so-called nation-building activities of Government lose a great deal of their charm. There is no doubt a jugglery of figures by which ordinary men are expected to be bewildered and to admit that

there is a huge deficit, and for that we must agree to a taxation measure. But, Sir, the Hon'ble the Finance Minister ought to have realised that he has got to cut the expenditure according to our coat, and he cannot go on increasing expenditure after expenditure at a time when we cannot possibly bear it. When the Ministry took power, the popular cry was that the bureaucratic Government had a top-heavy administration, that the bureaucratic Government spent a good deal of money on "Police" and other non-essential items, and that the bureaucratic Government was not spending anything for nation-building activities. What do we find under the so-called popular régime? We find, Sir, that there has not been any retrenchment worth the name. So far as the increase in expenditure is concerned, you will find, Sir, that as compared with the figures for 1938-39, the expenditure on "General Administration" was Rs. 1,46,00,000 and in 1940-41 it is Rs. 1,64,00,000. On "Police" the expenditure in 1938-39 was Rs. 2,21,00,000 and in 1940-41 it is Rs. 2,30,00,000. On "Civil Works" it was Rs. 1,28,00,000 and in 1940-41 it is Rs. 1,68,00,000. You will find therefore, Sir, that in respect of "General Administration" there has been an increase of expenditure to the extent of Rs. 18 lakhs. In the case of "Police" the increase has been to the extent of Rs. 17 lakhs and "Civil Works" has claimed a very heavy share to the extent of Rs. 40 lakhs. Therefore, one part of the programme which was regarded as a popular programme before the ministry came to power was that there would be retrenchment in the top-heavy administration of this province and that enough money will be found in order to provide for the nation-building activities.

We find on the contrary that that has come out to be untrue. So far as the nation-building activities are concerned, nobody else would welcome more the proposals which the Government have made in order to improve the lot of the people of this province. But what we find to-day is, Sir, that the Government are not moving with a plan, well devised and well organised, in order to improve the lot of our people. The mainstay of our people is agriculture, trade and commerce. Without improvement in agriculture, it is impossible for us to increase the purchasing capacity of the people and without prosperity in trade and commerce, it is equally impossible that we can raise the necessary finance which will be necessary in order to increase our expenses on nation-building activities.

So far as agriculture is concerned, the policy which the Government have followed in the main is to secure a high price for the jute-growers of this province. I have got every admiration for the ministry's desire to improve the lot of the growers and the tillers of the soil. But the fact remains, whether the policy which the Government have been pursuing even with regard to this very substantial matter is what should have been pursued by a Government shrewd enough to understand where the interests of the people lie. When the war broke out,

the ministry took it into their heads that the prices of jute should rise as high as possible, in spite of warnings from the trade that any abnormal rise in prices is bound to react and react very unfavourably in the next year, and that there is bound to be an abnormal crop which will be a matter of serious concern to this Government. The Government ought to have known that in one of the previous years when jute prices went up to Rs. 140, it was followed by a serious depression and that depression lasted for several years, and they ought to have taken note of that fact in having a propaganda that the prices of jute must rise to an abnormal extent. That was the first mistake that the Government committed. The necessary consequence was an abnormal increase in the crop next year. Then the Government decided about the restriction of crop for the year 1940-41. That would have been a welcome measure had the Government taken steps at the proper time in order to have proper records. But in spite of that, we are quite sure that the Government would have proceeded with the restriction measure had it not been for the fact that the European group were against it. The European mill-owners who have got a very preponderating influence over the Government at present were of opinion that there should be no restriction whatsoever and the Government had no other alternative but to yield to that. The result is that we have now a crop of 120 lakhs of bales. In order to stem the tide of this falling market, Government took it into their head that they ought to make purchases in the open market, not with a plan, not deciding that they are going to keep the market at its proper level, whatever the cost may be, not providing for enough money in order to enable them to fulfil the requirements and their duties with regard to that, but in a very spasmodic way the Government began purchasing jute in the market at the rate of Rs. 57 to Rs. 59 when jute could be had in the market at Rs. 10 less than the rate at which they did purchase. The Government are still hoarding the jute in the hope that they will make a profit. Sir, there are surprises in this world, and it will be also one of the surprises if Government are able to make a profit in the near future. At present the jute which the Government have purchased is incurring heavy losses. The Government have mentioned in this Budget that they have incurred costs to the extent of Rs. 80,000 last year, and in the current year they are going to incur the cost of storage, etc., to the extent of Rs. 55,000. This means Rs. 1,35,000. But the Government are not taking into calculation the loss of interest, which will be a very huge figure even at 4 per cent. Then, they are not taking into their calculation that as time passes on, there will be a shortage in weight and that the quality also will deteriorate. (The Hon'ble Mr. H. S. Suhrawardy demurred.) The quality must deteriorate. When they are going to sell this jute, they will find that it will not fetch more than a price of Rs. 29 to Rs. 30. There is a clear loss of Rs. 15 lakhs in the price to-day. I have had talks with those experts who know as to how much cost is incurred

in storage, etc. The cost of storage including interest and shortage will be near about Rs. 5 per bale per year. Therefore, we are running a loss of Rs. 2,50,000 every year so long as we store these goods and as time passes on, rest assured that the new crop is going to fetch a better price than the price which this crop will get. The Hon'ble Mr. Suhrawardy may not know, but the trade knows that under the name of 1st marks all kinds of goods have been given to Government, and I still say: Let the Government ask the members of the Jute Mill-owners' Association whether they are ready to come to the rescue of the Government and purchase the jute at the same price or at a price which is a little lower than the price at which Government had purchased. The jute mill-owners are making huge profits at the present time. The rate of hessian is Rs. 14 per 100 yards and the rate of jute is Rs. 33-4. The cost of production per 100 yards is about Rs. 8 or Rs. 9 and the price they are charging is Rs. 14. Rs. 5 or Rs. 6 is the profit which they are making. Sir, this is the result of the policy which has been pursued by Government. I go further and say that the recent arrangement with the mill-owners that they will purchase jute up to a particular limit and up to a particular time has also not been fulfilled by these jute mills. They agreed to purchase by the 15th April 25 lakhs of bales. They have purchased only 21 lakhs, and I do think that the Hon'ble Finance Minister knows that 95 per cent. of the benefit of this price has gone not to the pocket of cultivators, but to the pockets of middlemen. The Hon'ble Finance Minister ought to know that many mills or managing agents have got practically their own firms of balers and they purchase jute from them. It is taking out from one pocket and putting it into another. Therefore, as a matter of fact, if the jute had been purchased from cultivators, I could have understood the position. But the jute has not been purchased from the cultivators, but from the middlemen. Therefore, so far as the middlemen are concerned, they say "Long live the Hon'ble Mr. Suhrawardy," because under his régime they are getting huge profits which they never got before. But the cultivators for whom the ministry claims to carry out this scheme are not benefited substantially.

With regard to the policy regarding trade and commerce, I should say that the policy which the Government have been following is absolutely unwise. The Government have passed legislations regarding debt and money-lending business. We on this side of the House are equally anxious that the poor *raiyats* should get the benefit thereof. But what has the Hon'ble Finance Minister done with regard to the future credit of this province? Under the Bengal Money-lenders Act unnecessary restrictions have been put in in the way of enabling people to advance money. We have got personal experience that it is very difficult to ask people to lend or advance money on account of unnecessary botherations regarding keeping of accounts and sending of this

thing and sending of that. The Hon'ble Minister ought to have divided the whole scheme with regard to the debt into three portions. There should have been one scheme for the poor *raiyats;* another scheme for the past but a better class of debtors; and absolutely a different scheme for the future; but Government have not followed that.

Sir, my time-limit is up, and I cannot go on further; but I can say that so far as the Government policy is concerned, whether in regard to trade or commerce or with regard to agriculture, it is absolutely against the interests of this province, and the Government are not justified in asking us for extra money.

Mr. MUHAMMAD ABUL FAZL: Sir, we are again confronted with a gloomy Budget. Revenue receipts are expected to be 14 crores and 3 lakhs. There will thus be a deficit of 1 crore and 34 lakhs on revenue account only. And taking into account the deficit on capital and debt deposit, the opening balance will be reduced by 1 crore 59 lakhs, leaving a closing balance of 33 lakhs only. Coming to the revised estimate for 1940-41 the surplus of 60 lakhs shown in the actuals for 1939-40 is in one single year converted into a deficit of 1 crore 3 lakhs. Allowing for the drop of 50 lakhs in the revenue receipts there is still about 53 lakhs to account for. Nearly the whole of this amount has been explained as provision made for jute regulation and jute purchase. If this sum were excluded, the result would have been an expenditure of 4 lakhs more on nation-building departments such as "Irrigation", "Education", "Medical", "Agriculture", "Industries", "Veterinary", "Co-operation", "Debt Conciliation", "Public Health" and "Scientific Departments" than the actuals for 1939-40.

Sir, the Hon'ble the Finance Minister has admitted in his statement that "the Agricultural Department has been so starved all these years that the existing staff cannot fulfil more than a fraction of its obligations" and also that "the Irrigation Department is nothing short of a scandal", where "the number of officers is so inadequate that it is impossible for them to tackle more than a fraction of the many complex problems with which the department is flooded."

Mr. SPEAKER: Mr. Abul Fazl, will you kindly wait a minute? I am not feeling very well, and so I hope the House will excuse me if the Deputy Speaker will now conduct the business of the House.

(At this stage, Mr. Deputy Speaker took the Chair.)

Mr. MUHAMMAD ABUL FAZL: Sir, the Hon'ble the Finance Minister has made much of the nation-building departments, and he has sought to justify some of the expenditures budgeted for the coming year. The term "nation-building" has many times been misused and misapplied by the ministry for the last four years of their service for

the province. The expenditures incurred and proposed to be incurred have amply shown that the ministry lack that directing, imaginative and constructive mind which alone can spend public money on constructive lines. The Finance Minister has not only not taken due note in his Budget of the extraordinary situation brought about by the present war with disastrous results on the taxable capacity of the people, but also large expenditures have been budgeted, some of which had better be held up on account of the emergency. "Police" is as usual a substantial beneficiary. It was 2,21 lakhs in 1938-39, 2,28 lakhs in 1939-40, 2,36 lakhs in 1940-41 (revised) and 2,38 lakhs in 1941-42—an increase of 17 lakhs in four years. Then comes "Education," the largest item in the Budget in which the increase is to the extent of 14 lakhs. Half of this has been provided for grants to District School Boards for development of primary education. The tax-payers knowing as they do the composition of these Boards, the unsatisfactory manner in which free schools are being established and the inadequate provisions of the entire scheme will get but little cause for comfort. Of the balance only 1½ lakhs has been set apart for the educational advancement of the Scheduled Castes. This sum is not only inadequate, but the provisions thereof show the mean mentality of the ministry which seem only to catch the votes of the Scheduled Castes instead of real benefit to these people. Then comes the grant to the Lady Brabourne College which since its inception has been an object of special patronage to the forgetfulness of the crying educational needs of the masses.

Then, again, there is a provision of 9¼ lakhs for "General Administration." This 9¼ lakhs is required for the reorganisation of the Rural Reconstruction Department. We well know how this money for rural reconstruction welfare is utilised for political purposes, and the ministry seems ever anxious to do a bit of political job in a subtle manner through this kind of agency.

The Budget figures thus show the real inclinations of the ministry. The public complaint has all along been that a major portion of the allocation for nation-building activities is consumed in paying establishment charges of this top-heavy administration. The present ministry seem to continue that tradition. They want to follow the tradition of allocating only a small slice of increased expenditure on nation-building departments, and they want to follow the tradition of giving too much importance to law and order at the cost of other services, and there have been no honest efforts to improve the nation-building departments. The poverty-stricken people of Bengal have toiled and suffered. The tillers of the soil have continued their same miserable existence, and the money that has been found by squeezing them has been going to feed fat the white elephants in which the masses have no interest; and the ministry want still more.

Sir, the ministry has shown total lack of the principle of cutting one's coat according to one's cloth and are dragging the province to live beyond its means; and what good can be expected of the ministry one of whom has been so mean as to travel from Sealdah to Rajshahi on the 19th February last by the Serajganj Mail in a first class reserved berth, who, on being challenged by a Railway Official, could produce only a second class ticket; the number of the ticket is 0050. (The Hon'ble Mr. H. S. SUHRAWARDY: Don't tell a lie.) He stooped further low when after payment of the excess fare of Rs. 8-11-3 expressed his desire that the matter might not go abroad, particularly in the Press. This has been reported in to-day's papers.

Mr. PULIN BEHARY MULLICK: Mr. Deputy Speaker, Sir, in presenting the Budget for the year 1941-42, the Hon'ble the Finance Minister has made several statements and has also mentioned several facts which are of considerable importance. While almost every other province in India may be regarded as progressive in regard to whatever contributes to the material welfare of the people, in Bengal it is otherwise. The reason lay in the fact, as stated by the Hon'ble Minister, that the greater part of the money raised within the borders of the province finds its way to the Central Exchequer. This has been, Sir, the universal complaint so ably reiterated by the Hon'ble Minister. If the Hon'ble Minister went so far as to say that the advancement of the province was being retarded by its annual drain to the Central Exchequer, I think he would not have been guilty of any exaggeration.

At the present juncture, Sir, when the war has entered upon an intensive phase, it may be argued with a certain amount of force that Bengal's contribution to the Centre is Bengal's contribution to the common war efforts, and to that extent it is justified. I do not for a moment dispute this position. But the fact remains that when the war is over and normal conditions are restored, due recognition must be given to the fact that in the years immediately preceding the war and for several years together Bengal has been contributing to the Centre to an extent greater, absolutely and relatively, than the contributions of any other province in India.

Sir, the task which confronts those in charge of the administration is enormous. In the first place the cultivators have got to be protected against exploitation, against fall in prices, against loss of production owing to the use of primitive methods and lack of facilities for employing modern agencies. An intensive activity and propaganda by the Agricultural Department are urgently needed. If the other provinces have been more fortunate in this regard, it is because they have been spending more on agriculture than we have been doing. Sir, the efforts of the Hon'ble Finance Minister in assuring a fairer price to those who are engaged in the cultivation of jute are certainly worthy of

commendation. It is these people who are at the lowest rung of the ladder, and it is they who contribute most to the wealth of the province. It is a matter of satisfaction that the Indian Jute Mills Association have recognised this fact in their intended co-operation.

Next to agriculture, the need of the province is an extensive and ambitious scheme of industrialisation. For raw materials we need not go further than the boundaries of the province. But, Sir, it is a matter of deep regret that Bengal with an abundant supply of coal within 150 miles of its capital is backward in industry than provinces like Bombay and Upper India, each of which is a thousand miles away from the coalfields. Sir, what is needed is a comprehensive scheme of systematic industrialisation of the province in which the Government would take a leading part both by subsidising and also by ensuring individual enterprise. Mere agricultural products would hardly be of any use in enhancing the wealth of the province, unless they go hand in hand with industrialisation. I submit, Sir, one cannot replace the other. One is complement of the other. This must always be borne in mind.

As regards expenditure, Sir, for the ensuing year, hardly much can be expected. The thanks of the community to which I belong should however be given to the Hon'ble Minister for setting apart Rs. 1½ lakhs for the advancement of education amongst the members of the Scheduled Castes numbering about one-fifth of the total population of the province. But, Sir, I need hardly tell the House that this represents only a small fraction of our real needs and in framing future Budgets the grant under this head should be substantially increased.

Sir, in conclusion, I submit that no useful purpose will be served by fighting for individual allotments. From the nature of things and under the present circumstances these allotments, one and all, are incapable of furthering to an appreciable extent the real needs of nation-building. What is needed, as I have already submitted, is a comprehensive policy with a view to enhance and utilise the natural resources of the country to its utmost extent. Then and then only a province with a population of over 50 millions could hope to earn an income commensurate with this huge population and its natural resources to be spent later on on works of improvement, development and reconstruction.

Maulvi MD HASANUZZAMAN : সভাপতি সাহেব জনপ্রিয় বাংলা গভর্ণমেণ্টের ১৯৪১-৪২ সনের বাজেট আলোচনা উপলক্ষে সামান্য কিছু আলোচনা করবার সুযোগ পাওয়ায় আপনাকে ধন্যবাদ জ্ঞাপন করিতেছি। আমাদের স্বনামধন্য Finance Minister Nation Building Department এর জন্য বহু টাকার বরাদ্দ করিয়াছেন বলিয়া

আমি তাঁহাকে আন্তরিক ধন্যবাদ জ্ঞাপন করিতেছি। দুঃখের বিষয় পল্লী অঞ্চলের নানাবিধ অভাব ও অসুবিধা দূর করবার জন্য এবং শিক্ষা ব্যবস্থার উন্নতির জন্য যথেষ্ট পরিমান টাকার বরাদ্দ হয় নাই। Primary Education এর জন্য মাত্র ৭ লক্ষ অতিরিক্ত ব্যয় বরাদ্দ করা হইয়াছে। বাংলাকে ধ্বংশের পথ হইতে বাঁচাতে হোলে সারা বাংলায় Compulsory Free Primary Education without taxation হওয়া দরকার। অন্যান্য বিভাগের ব্যয় কমাইয়া বিনা করে বাধ্যতামূলক প্রাইমারি শিক্ষা প্রবর্ত্তনের ব্যবস্থা করিবার জন্য আমি সদাশয় গভর্ণমেণ্টকে অনুরোধ করিতেছি। অতিরিক্ত খাজনার চাপে ও নানাভাবে আদায়ের চাপে লোক আজ দিশেহারা। তদুপরি যুদ্ধের দরুণ দরিদ্র কৃষকদের নিত্য প্রয়োজনীয় জিনিষপত্রের মূল্য বাড়িয়া গিয়াছে। Agricultural Income Tax অর্থাৎ কৃষি আয়কর জমিদার ও অবস্থাপন্ন লোকের উপব বসাইয়া Primary শিক্ষাদানের ব্যবস্থা করিয়া শিক্ষাকর গরীবদের উপর হইতে উঠাইয়া দিবার জন্য অনুরোধ করিতেছি। বর্ত্তমানে Secondary Education এর জন্য যে টাকার ব্যবস্থা হইয়াছে তাহা যথেষ্ট হয় নাই। প্রায় টাকাই সহরে Higher Educationএর জন্য ব্যবস্থা করা হইয়াছে। কিন্তু মফস্বলের High School গুলির সাহায্য অতি কম। তাই উপযুক্ত শিক্ষক ও শিক্ষার ব্যবস্থা হইতেছে না। বহু Recognised High School রীতিমত চলিয়া আসা স্বত্বেও সাহায্য পাইতেছে না। স্থানে স্থানে আরও বহু High School হওয়া দরকার। Primary Education এর উন্নতির সঙ্গে সঙ্গে High School এর সংখ্যা আরও বহুল পরিমানে বাড়া দরকার। Government High School গুলিকে Non-Government High School এ পরিণত কবিয়া মফঃস্বলেব স্কুলগুলির সাহায্য বৃদ্ধি করিবার জন্য ও সংখ্যা বাড়াইবার জন্য গভর্ণমেণ্টকে অনুরোধ করিতেছি।

দুঃখের সহিত বলিতে বাধ্য হইতেছি যে কোন কোন জেলায় বিশেষ সাহায্যের ব্যবস্থা হইয়াছে আর কোন কোন জেলা মন্ত্রী মহাশয়ের সুনজর হইতে বাদ পড়িয়াছে। আমাদের শিক্ষা বিভাগের ভারপ্রাপ্ত জনপ্রিয় মন্ত্রী মহাশয়ের মনে রাখা উচিৎ তিনি সারা বাংলার কর্ণধাব এবং সারা বাংলাকে তিনি ভালবাসেন। সেইভাবে সকল জিলার সকল শিক্ষা প্রতিষ্ঠানকে সমভাবে তাঁহার ভালবাসা উচিৎ।

Registration সম্বন্ধে অতিরিক্ত কিছু বলিবার ইচ্ছা নাই। বর্ত্তমান I. G. R. এর আমলে কোন officer এর কার্য্যের বিরুদ্ধে প্রতিকাব চাহিলে প্রতিকার পাওয়াতো দূরের কথা, বরঞ্চ সাধারণের দৈনন্দিন অসুবিধা বাড়িয়াই গিয়াছে। I. G. R. বিভাগের খামখেয়ালের জন্য লোকের দুরবস্থার সীমা নাই। Registration সম্বন্ধে আলোচনার সময় Registration বিভাগেব খামখেয়ালী ও অত্যাচার সম্বন্ধে বিশদভাবে আলোচনা করিবার ইচ্ছা রহিয়াছে।

Agriculture এর জন্য প্রত্যেক বৎসরই যথেষ্ট টাকার বরাদ্দ হয়। কিন্তু দুঃখের বিষয় ইহা দ্বারা জনসাধারণের সামান্য কিছু উপকার হইতেছে বলিয়া মনে হয় না। Agricultural Demonstration Farm গুলির দ্বারা আশানুরূপ কাজ হইতেছে না। এই Farm গুলিতে কৃষকগণের যুবক কর্ম্মীদের ৩ মাস করিয়া শিক্ষার ব্যবস্থা করিলে উপকার হইতে পারে। উন্নত ধরণের শিক্ষা পাইলে তাহারা নিজেদের চাষবাসের

উন্নতি করিতে পারে এবং তাহাদের দেখাদেখি চারি পার্শ্বের চাষীগণও আকৃষ্ট হইতে পারে। পাটের দাম কমিয়া যাওয়ায় কৃষকগণের দুর্দ্দশার সীমা নাই। আশু পাটের দাম বাড়াইবার সুব্যবস্থা না করিলে, গভর্ণমেণ্টের অপ্রিয় হওয়ার সম্ভাবনা এবং পল্লীবাসীদের ধ্বংশ হওয়ার সম্ভাবনা। তদুপরি Recording officerগণের খামখেয়ালের দরুণ অনেক জমি record না হওয়ায় এবং নানাভাবে ত্রুটিবিচ্যুতি হওয়ায় দেশময় অশান্তির সৃষ্টি হওয়ার সম্ভাবনা। পাটের জমির একটা Maximum ও Minimum ঠিক্ করিয়া প্রত্যেককেই পাট বুনিবার সুযোগ দেওয়া উচিৎ।

Veterinary সম্বন্ধে বলিতে গেলে প্রথমেই বলিতে হয় চাষীগণের প্রধান সামগ্রী গরু। গো চিকিৎসার যথেষ্ট ব্যবস্থা না থাকায় দরিদ্র চাষীগণের দুরবস্থার সীমা নাই। গ্রামগুলিতে চিকিৎসার ব্যবস্থা নাই। সুতরাং দুই তিনটি Union লইয়া গো চিকিৎসার ব্যবস্থা হওয়া দরকার। আমাদের ত্রিপুরা জিলার Head quarterএ একটি মাত্র পশু চিকিৎসালয় আছে। তজ্জন্য পল্লী অঞ্চলের যথেষ্ট উপকার হইতেছে না। সুতরাং দক্ষিণ বিভাগের জন্য লাকসামে একটি পশু চিকিৎসালয় স্থাপন করিবার জন্য অনুরোধ করিতেছি।

Medical সম্বন্ধে কিছু বলিতে গেলে প্রথমেই বলা দরকার যে গ্রাম্য চিকিৎসার জন্য আরও প্রচুর পরিমাণে টাকার বরাদ্দ দরকার। সহরে বড় বড় ডাক্তারখানার দ্বারা গ্রামবাসীদের কোনও উপকারই হইতেছে না। প্রত্যেক Unionএ Unionএ ডাক্তারখানার ব্যবস্থা করিবার জন্য গভর্ণমেণ্টকে অনুরোধ করিতেছি। ত্রিপুরা জেলায় যে সমস্ত বেসরকারী ডাক্তারখানা স্থাপিত হইয়াছে সেইগুলিকে যথেষ্ট পরিমাণে অর্থ সাহায্য করিবার জন্য অনুরোধ করিতেছি।

Water Supply বিশুদ্ধ পানীয় জলের অভাবে পল্লীবাসীগণ কষ্ট পাইতেছে। প্রত্যেক গ্রামে গ্রামে জলের কল বসাইবার জন্য গভর্ণমেণ্টকে অনুরোধ করিতেছি। Land Revenue অতিরিক্ত খাজনার চাপে ও দেনার চাপে পল্লীবাসীগণ আজ বাড়ীছাড়া হইয়া রাস্তার ভিখারী হইতে চলিয়াছে। জমিদারী প্রথার উচ্ছেদ ও খাজনা যথেষ্ট কমাইবার জন্য গভর্ণমেণ্টকে অনুরোধ করিতেছি। বাকী খাজনার দরুণ অস্থাবর ক্রোক করিতে না পারায় জমিদারদের ক্রোধানল বাড়িয়া গিয়াছে এবং তাহারা নানাভাবে প্রজাদের প্রতি নির্য্যাতনের ব্যবস্থা করিতেছে। আবওয়াব প্রভৃতি বে-আইনি করা সত্ত্বেও আদায় করা হইতেছে বলিয়া শোনা যাইতেছে।

Industries Department এর উন্নতির উপর দেশের অধিক উন্নতি অনেকটা নির্ভর করিতেছে। যদিও অতিরিক্ত ব্যয় বরাদ্দ করা হইয়াছে তথাপি উহা যথেষ্ট নয়। মাননীয় মন্ত্রী মহাশয়ের এদিকে দৃষ্টি আকর্ষণ করিতেছি।

Provincial Co-operative Bankর যোগে স্বল্পমেয়াদী কর্জ্জ দেওয়ার ব্যবস্থা হইয়াছে, সেইজন্য পল্লীর যথেষ্ট উপকার হইতেছে। দুঃখের বিষয় টাকা পাইতে দেরী হয় বলিয়া বড়ই অসুবিধা ভোগ করিতে হয়। ভবিষ্যতে যাহাতে টাকা পাওয়ার ব্যবস্থার উন্নতি হয় সেইজন্য মন্ত্রী মহাশয়কে অনুরোধ করিতেছি।

Srijut ASHUTOSH MULLICK : বাংলা সরকারের বাজেট, অন্যান্য দেশের বাজেট বলিতে যাহা বুঝায়, তাহা নহে। এই বাজেটে বাজেট শব্দের কদর্থ হইয়াছে। এটা Government of India Act অভিধানের Bureaucracyএর বাজে পূর্ব্বক বাজে শব্দের উত্তর স্বায়ত্বশাসনের স্বার্থে "ট" প্রত্যয় করিয়া বাজেট পদ নিষ্পন্ন হইয়াছে। অর্থসচিব মহাশয়ের বাজেট বক্তৃতা—বাজে বাক্যাবলী এবং বাজে ব্যয়েরই বরাদ্দ। মানুষ ব্যয় করে বাঁধা নিয়মে, আর অপব্যয় করে খেয়ালে। যেমন বাজে খরচে, তেমনি বাজে কথায় ব্যক্তির ব্যক্তিত্ব ও স্বরূপ বুঝায়। সেইরূপ বাংলা সরকারের বাজেটে মন্ত্রিমণ্ডলীর স্বরূপের দিক্‌দর্শন হইতেছে। (A voice from Coalition Bench : বাজে কথা বলবার দরকার নেই।) বাজে কথা নিজের মত করিয়াই বলিতে হয়। এই Budgetএ general discussion করবার মত কিছুই নাই। না থাকিবারই কথা যেহেতু Cabinetএ Generalএর অভাব। কাজেই ইহারা এমন মন্দ সেনাপতি যে ভাল সৈন্যদেরও হারিয়েছেন। আবার তাঁদের পৃষ্ঠপোষক কোয়ালিশনী দলেও Generalএর অভাব। কাজেই ইহারা এমন চমৎকার সৈন্য যে, মন্দ সেনাপতিকেও জিতাইয়া দেন। যাঁহারা general constituency হইতে general ভোটারের ভোটাধিক্যে এই পরিষদে Generalএর প্রতিনিধিত্ব করেন তাঁহারাই General এবং শুধু যে তাঁহারাই General এমন নহে, তাঁহাদের বন্ধুবান্ধব, তাহাদের সম্পর্কীয় যে কেহ, তাঁহারাও General. (A voice : তাঁদের বাড়ীর সকলেও?) হাঁ। এ বিষয়ে কর্তৃপক্ষ অচেতন থাকিলেও, সম্পাদক মহাশয় সর্ব্বদাই সচেতন। ভুল করিয়াও Generalএর বন্ধু visitorকে তিনি special galleryতে পাঠান না। শুধু বর্ত্তমান বর্ষের বাজেট কেন, আমরা পরপর বিগত পাঁচবৎসর যাবৎ বাংলা সরকারের বাজেট দেখিয়া আসিতেছি। বাজেট গতানুগতিক ও একঘেয়ে—পরিবর্ত্তন কেবল অর্থসচিব মহাশয়ের পরিচ্ছদে। আমরা এই পরিষদে বাংলার অর্থসচিব মহাশয়ের comma, পূর্ণচ্ছেদ শূন্য পরিচ্ছদ এর পর পরিচ্ছেদ বার্থ আস্ফালন ও অর্থহীন বিবৃতি শুনিয়া আসিতেছি। ফলে হইতেছে পরিষদগৃহে গৃহবিচ্ছেদ, বাহিরে সারা বাংলায় সাম্প্রদায়িক বিচ্ছেদ, পরিশেষে-ভারত ব্যবচ্ছেদ—পাকিস্থান। মন্ত্রিমণ্ডলীর পর্ব্বত প্রমান সাম্প্রদায়িকতা মাহাত্ম্যে তাঁহাদেরই কৃতকীর্ত্তিকে খর্ব্ব করিয়া রাখিয়াছে।

Bureaucratic Governmentএর Budgetএর সঙ্গে এই তথাকথিত জনপ্রিয় মন্ত্রীসভার প্রদত্ত Budgetএর কোন পার্থক্যই পরিলক্ষিত হয় না। পূর্ব্বেকার ত্রুটী সমূহ বর্ত্তমানে ও সগৌরবে বর্ত্তমান। Mr. Deputy Speaker, Sir, Opposition দলের চীৎকার, Coalition দলের জয় জয়কার, নিরন্ন বঙ্গবাসীর হাহাকার, বাজেটের আকার প্রকার বদলাইতে সমর্থ হয় না। কিছুতেই নির্ব্বিকার মন্ত্রীমণ্ডল সরকারের ত্রুটী স্বীকার করেন না। সংবাদপত্রের মারফতে কেহ কেহ কোন প্রকার বিবৃতির দ্বারা হাতে হাতে দোষ ধরাইয়া দিয়া সংশোধনের চেষ্টা করিলেও বিকারগ্রস্ত মন্ত্রিমণ্ডলীর নিকট হইতে, পুরস্কারের পরিবর্ত্তে লাভ হয় তিরস্কার। কাজেই তাহাতে কোন উপকার কিম্বা প্রতিকার হয় না। ফলে তদ্বারা শাসন সংস্কার, সমাজ সংস্কার সমস্তই একাকার হইয়া পড়িতেছে। বাংলার বেকার জীবনে ধিক্কার আসিতেছে।

আর বঙ্গের পল্লীতে পল্লীতে সংকার সমিতি বৃদ্ধি পাইতেছে—কি চমৎকার কারসাজি। দুর্বিপাকে পড়িয়া এই মন্ত্রিমণ্ডলী কখন কখনও নিরাকার অঙ্গীকার করিয়া ফেলেন, যদিও আমরা, তাহার আকার রূপ দেখিতে সমর্থ হই না। আবার উপায়ান্তর না দেখিয়া কোন কোন সময় ভ্রূকুটির সহিত একটির পর একটি করিয়া Committee গঠন করেন এবং এই ভাবে যথাক্রমে Paddy and Rice Enquiry Committee, Jute Enquiry Committee, চৌকিদারী Enquiry Committee, Rent Enquiry Committee, Education Committee প্রভৃতি যুগপৎ গুটিকয়েক Committee সৃষ্টি করিয়াই কর্ত্তব্য শেষ করেন কিন্তু তাহাদের কোন report টীর প্রতি দৃষ্টিপাতের অবসর হয় না।

তথাকথিত জনপ্রিয় মন্ত্রিমণ্ডলীর রাজনৈতিক স্বার্থ রক্ষার জন্য প্রচুর অর্থ অপব্যয়ের ইতিহাসকে জাতিগঠন মূলক কার্য্যের অন্তরালে আচ্ছাদিত রাখিয়া, বিগত পাঁচ বৎসর যাবৎ ক্রমাগত বাজীমাৎ করিবার চেষ্টা চলিতেছে। বর্ত্তমান ১৯৪১-৪২ সালের কুমন্ত্রনা প্রসূত সাম্প্রদায়িকতা ও অদূরদর্শীতা পরিপূর্ণ এই পঞ্চম বাজেট পর্য্যালোচনা করিলেই তাঁহাদের বুজরুকি ধরা পড়িয়া যাইবে। মেষ্টনী ব্যবস্থার অব্যবস্থিতি হইল—নেমেয়ার বণ্টন বিধিতে আয় বৃদ্ধি হইল কিন্তু বাংলা সরকারের ঘাটতি কমিল না। ঘাটতির কৃষ্ণ-মেঘ পুঞ্জীভূত হইয়া বেপরোয়া টৈক্‌সের বৈশাখী ঝড়ে, দরিদ্রের কুটীর উড়াইয়া লইয়া গেল। কিন্তু অর্থসচিব মহাশয়ের আরাম উদ্গারে অসুভাব অনুভূত হইল না। বাংলার অশিক্ষিত কৃষক ও কুশিক্ষিত জনসাধারণের দুঃখ দুর্দ্দশা উত্তরোত্তর বৃদ্ধি পাইতে লাগিল। প্রাদেশিক স্বায়ত্বশাসনের প্রবর্ত্তনের পর হইতে বর্ত্তমান বাজেট পর্য্যন্ত পূর্ব্বাপর পর্য্যালোচনা করিলে ইহাই সপ্রমানিত হয় যে মন্ত্রিমণ্ডলীর বাজেটে কুত্রাপি জনসাধারণের হিতার্থে কোন প্রকার জাতিগঠন মূলক সুচিন্তিত শুভবুদ্ধি প্রণোদিত পরিকল্পনা বাস্তবে পরিণত করার মত বিধান বিদ্যমান নাই। মন্ত্রিমণ্ডলী কেবল করপ্রপীড়িত, দরিদ্র বাংলার জন-সাধারণের স্কন্ধে করের গুরুভার চাপাইয়া এবং অদূর ভবিষ্যতে আরও গুরু করভার চাপাইবার অনাগত আতঙ্ক জন্মাইয়া প্রচুর অর্থের অপব্যয়ের অপচেষ্টা করিতেছেন। ইহারই নাম স্বায়ত্ব শাসন, ইহারই নাম জনপ্রিয় মন্ত্রীসভা। ১৯৪০-৪১ সালের সংশোধিত Budget ও আয়ের অঙ্ক কমাইয়া ১৩ কোটি ৮২ লক্ষ এবং ব্যয়ের বরাদ্দ বাড়াইয়া ১৪ কোটি ৮৫ লক্ষ ধার্য্য করিবার ফলে এক কোটি তিন লক্ষ টাকা ঘাটতি দেখিছি, এবং ১৯৪১-৪২ সালের বাজেটে আয়ের অঙ্ক ১৪ কোটি তিন লক্ষ টাকা এবং ব্যয়ের বরাদ্দ ১৫ কোটি ৩৭ লক্ষ টাকা ধার্য্য করিবার ফলে ১ কোটি ৩৪ লক্ষ টাকা ঘাটতি প্রকাশ পাইয়াছে। কিসের জন্য এই ঘাটতি? কেন এই করবৃদ্ধির অপ আয়োজন? নূতন করবৃদ্ধির আয়, ঋণের সুদের আয়, পরোক্ষ আয় এবং আয়করের আয়—এই চারি আয়ের অঙ্কের সহিত তথাকথিত Nation building ব্যাপারের বর্দ্ধিত ব্যয়ের অঙ্ক মিলাইয়া দেখিলে অর্থ সচিব মহাশয়ের করবৃদ্ধির সাধু প্রচেষ্টায় জন সাধারণের মনে প্রথমে সন্দেহ ও পরে শঙ্কার সৃষ্টি হইবে তাহাতে আর বিচিত্র কি? সে যাহা হউক, প্রকৃত পক্ষে এই জাতি গঠন মূলক বিভাগ গুলির স্বরূপ কি? ভারপ্রাপ্ত কর্ম্মকর্ত্তাগণ কর্ত্তৃক অপ-প্রযুক্ত এবং অপব্যবহৃত এরূপ অনেক বাক্যবানই কোয়ালিশনী তূণ হইতে নিক্ষিপ্ত হইয়া জনসাধারণের কর্ণ বিদ্ধ

করিতেছে। দৃষ্টান্তস্থলে জাতিগঠন মূলক কার্য্যের বড় ব্যয় বরাদ্দ শিক্ষা 'খাতকে ধর যাউক। বৃদ্ধি ধার্য্য ১৪ লক্ষ টাকা, তন্মধ্যে ৭ লক্ষ টাকা জিলা স্কুল বোর্ড সমূহের সাহায্যের জন্য। শুনিয়া কান জুড়াইয়া কিন্তু মরমে পশিয়া করদাতাদের প্রাণ আকুল করে না। যেহেতু তাঁহারা জানেন কি ভাবে এই স্কুল বোর্ড সমূহ সংগঠিত হইয়া থাকে, এবং কি নীতি ও কি প্রণালীতে কর্ম্মপন্থা অনুসৃত হয়, এবং এই মন্ত্রী সভা মন্ত্রনার চালিত প্রাথমিক শিক্ষার সমগ্র পরিকল্পনার সম্যক সার্থকতা কি এবং কোথায়? অশিক্ষিতকে শিক্ষাদানে আপত্তি শুধু অন্যায় নহে—অধর্ম্ম। কিন্তু আসল কথা ইহা নহে। আসল কথা প্রতিষ্ঠার পৃষ্ঠপোষকতায় পরিণামে নির্ব্বাচনী পরমার্থতা। আসল কথা ঢাকা বিশ্ববিদ্যালয়ের অতিরিক্ত মুসলিম কামরা আরম্ভের উপক্রমিকায় একযোগে এক দফায় দেড় লক্ষ টাকা। তারপর Lady Brabourne College—B.A. ও I. Sc. Class খুলিবার জন্য ৭১ হাজার টাকা। স্বরস্বতীর প্রতি লক্ষ্মীর এই ঐকান্তিক অনুরাগ অসাধারণ হলেও অর্থহীন নহে। তারপর চাখার মহাযুদ্ধের ফলে ভূগোল ইতিহাস হইতেছে টুরুক প্রসিদ্ধি লাভ করিয়াছে, বিখ্যাত হইয়াছে। চাখার ও চেব্যাক খালাইল capital grant ৬৭ হাজার।

(At this stage the House was adjourned for fifteen minutes.)

(After adjournment)

Srijut ASHUTOSH MULLICK: তারপর পুলিশ—আত্মীয়তা সূত্রের জটিল বন্ধনে পড়িয়া হোক, কিম্বা বন্ধুপ্রীতির নিবিড় আগ্রহে হোক, অথবা হিতৈষী বিদেশীর সহিত প্রতিবেশী সম্পর্কের চক্ষুলজ্জার দায়েই হোক অর্থসচিব মহাশয়ের বাৎসরিক বাজেটে পুলিশের প্রতি অনুকম্পা একটুও কমে নাই। ইহাতেও সেই ঐকান্তিক গতানুগতিকতা প্রীতিই দেখা যায়। পারিপার্শ্বিক পরিস্থিতির সহিত সামঞ্জস্য না রাখিয়া বণিক সরকারের পারিবারিক সুখস্বাচ্ছন্দের জন্য ক্রমবর্দ্ধমানশীল সৈনিক পোষণের বরাদ্দ উত্তরোত্তর বাড়িয়াই চলিয়াছে। এবারের বাজেটেও কম করিয়া বৃদ্ধি দুই লক্ষ টাকা। বর্ত্তমান বাজেটের অন্যতম প্রধান বৈশিষ্ট হ'ল Government এর লজ্জাকর আত্মবিক্রয়ের লজ্জাহীন উৎকট উল্লাস—শোষকের সহিত শাসকের সয়তানী সখ্য। মিল মালিকদের সঙ্গে মন্ত্রিমণ্ডলীর মৈত্রী স্থাপন—মিলওয়ালাদের প্রতিশ্রুতি ভঙ্গ এবং মন্ত্রিমণ্ডলীর দায়িত্বহীনতা—পাটের মূল্য বৃদ্ধি হওয়া দূরের কথা পাট বিক্রয় একেবারেই বন্ধ। ফলে লক্ষ লক্ষ দরিদ্র কৃষকের অর্দ্ধাশন ও অনশন। আর ইহাকেই মন্ত্রী মহাশয় গলাবাজী করিয়া Government এর বিজয় গৌরব বলিয়া ঘোষণা করিয়াছেন—"for the first time in the history of this province Government have secured the co-operation of the Indian Jute Mills' Association in an endeavour to obtain fair prices to the growers and to stabilise conditions throughout the trade. I am glad to have this co-operation....", ইহারই নাম সহযোগীতা। কবির ভাষায়—"এত ভঙ্গ, বঙ্গ দেশ, তবু রঙ্গ ভরা"।

Mr. ATUL CHANDRA KUMAR: Sir, the Hon'ble the Finance Minister has placed a deficit Budget with a revolver aimed at our head. He has done so only to force the House to accept his taxation measures. If this is not terrorism, I ask what it is. The Hon'ble the Finance Minister has been repeatedly using heart-catching phrases about the nation-building activities In the fourth line of his Financial Statement he has said: "As I shall remind the House more than once in the course of my speech this morning these estimates do not take into account the expected proceeds of either of the new taxation measures still awaiting the final verdict of the Legislature." And then at the end of the first paragraph he has said: "because a progressive Government in the discharge of its manifold responsibilities must necessarily go on increasing its scale of expenditure on nation-building activities." Sir, we have heard much of nation-building activities. I would ask my friend, the Coalition Party member who was speaking only a few minutes ago, to find out what amounts have been spent on the nation-building departments. May I tell him that only Rs. 22 lakhs has been spent——

The Hon'ble Mr. H. S. SUHRAWARDY: Extra Rs. 22 lakhs.

Mr. ATUL CHANDRA KUMAR: Yes, I know that. Out of this additional Rs. 32 lakhs, "Scientific Department" got nil, "Education" got only Rs. 14 lakhs, "Medical" nil, "Public Health" 9 lakhs,——

The Hon'ble Mr. H. S. SUHRAWARDY: Medical nil? Read the two books.

Mr. ATUL CHANDRA KUMAR: You have only read out a written statement prepared by your Secretary and know nothing. I say again, "Medical" has got nothing; "Agriculture" *minus* 28 lakhs, "Veterinary" one lakh; "Industries" 4 lakhs; "Cinchona Cultivation" one lakh; and "Irrigation" 3 lakhs. There has thus been this 32 lakhs of additional expenditure on nation-building activities as against 43 lakhs allotted for departmental expenditure. Under various departmental heads, "Police" has got 2 lakhs, "Land Revenue" 2 lakhs, "General Administration" 9½ lakhs, "Civil Works" 18 lakhs, "Commutation of pensions, etc." 12 lakhs. While therefore the nation-building departments have got Rs. 32 lakhs, the Hon'ble Minister has at the same time pleased his European masters by giving them this Rs. 43½ lakhs; and then by placing this deficit Budget before us, he says we must have to pass the Sales Tax Bill. Sir, out of this 33 lakhs, 28 lakhs have been taken out from "Agriculture," the most vital department for our province. Thus practically only five lakhs of rupees are allotted for nation-building department, in excess of the

revised Budget. I ask the Hon'ble Minister to challenge my statement. The House has got two alternatives. The one is either to pass this Budget as it is, and to pass the Sales Tax Bill as well or to refuse the surplus expenditure more than the receipts or, (2) to allow the Government to run the administration with a closing balance of 33 lakhs apart from the securities of 47 lakhs.

Sir, in these days of economic distress prevailing throughout the country, let us not contemplate any fresh taxation. Let us follow the Budget of 1939-40 with a revenue expenditure of Rs. 13,71,24,000 and this year's revenue income is Rs. 14,03,00,000. Thus if we follow the Budget of 1939-40, the Budget of only two years ago, we shall have a surplus of 32 lakhs of rupees and can give this 32 lakhs of rupees to nation-building departments. If you follow the 1939-40 Budget in the administrative departments, you will be able to cut down 43 lakhs of rupees at a stroke of pen.

Then, let us further consider whether we can cut down the expenditure on departmental heads to the standard of 1939-40. Sir, at the end of our tenure we are leaving a heavy burden on the poor province which is not fair. Our successors may blame us for this extravagant expenditure. We have no right to do so. I ask the Coalition Party members to note down the following facts for their consideration whether at this time when the war is knocking at our door at the Burma Gate, should we spend money for the construction of palatial buildings and spend 1 crore 68 lakhs of rupees on the construction simply to be bombed by the Nazis or the Japanese? Whether we should also allow the Government for electrification of these buildings when we are asked to remain in blackout the whole of the night? (Laughter.)

Sir, the Hon'ble Sir Bijoy, while going to reply to the dietary condition of political prisoners, who have been taken into the prison on the question of freedom of speech, said that they could not afford more than Rs. 18 a month on a prisoner as the average income of the Bengalees is less than Rs. 18 a month. Yes, Sir, in a province where the average income of a man is Rs. 18 a month, how does a Government consider constructing palatial buildings fitted with electric lights and fans for its officers? Sir, let the officers of our poor people feel that they are officers of this poor province. They may be accommodated in a good thatched or tile-roofed house. There are sufficient buildings, and Government can safely wait till the war ends and if necessary thatched bungalows can be constructed with only one-fourth of the money that has been allotted. Sir, I ask the honourable members of the Coalition Party to ponder over once more with what account during their term of five years they will go to face the electorate. When they will be asked by the peasants, "What improvement you have

done for our education?", the answer will be, "Give us education cess tax, and you will be educated." When they will ask, "What improvement have you done for our agriculture?" the answer will be "Pay us sales tax or give us another tax, and we shall improve your agriculture." (A voice from the Coalition Benches: Yes, you will have to pay tax.) Yes, what is required is a change of outlook of Coalition members and the Ministers. Sir, next time the Minister will have to deal with not gentlemen like us or middle class men like the members of the Coalition Party, but next time people will come from the rank and file, and they will be more dangerous men for the Ministers than we are. Sir, when we shall be asked, "What have you done to save our lands from drought?" the answer will be "Wait for 6 years. We are making researches, and we will place a scheme before you to save you from drought." The answer may be: "You wait for next 6 years and let us send our true representatives to see the result." Sir, I can say with confidence this will be the answer from the electorate that the Coalition Party members will have to face. (The Hon'ble Mr. H. S. SUHRAWARDY: "*Ja, ja.*") Sir, the Hon'ble Minister says, "*Ja, ja.*" He will not have to go to the rural constituency. His constituency will be labour near about Calcutta, but his supporters will not be the supporters just like he has got to-day. He will be a changed man, and then he may not be installed in the ministerial *gadi* next time. Sir, let him reconsider the Budget or be prepared to face that answer from the electorate.

Sir, there is an increase of expenditure in education, but where has this increased amount been mostly disbursed? The Hon'ble Minister has put oil in the hairy heads of Barisal and Dacca. Barisal and Dacca are forward in education. So they must have more money for the educated places. The backward parts of the province of Nawab Musharruff Hossain and the Raja of Jalpaiguri in North Bengal fortunately or unfortunately did not require much oil to cool down the heads of the people of North Bengal. But Barisal required it badly. There is a first grade college in Barisal, still there must be another at Chakhar to commemorate in advance the memory of the Premier. If the Premier takes money for Barisal, why Dacca Minister should lag behind?

On turning eyes upon the Budget estimate of "Provincial Civil Works" in Bengal Presidency at page 29 you will find that out of 12 items, 7 items are meant for Dacca. Out of 1 lakh 58 thousand, 31 thousand, that is, one-fifth, is allotted for Dacca. On page 30 Dacca account is 1/7th. On every page you will find money for Dacca and Barisal only. Of course Khulna of the Hon'ble Mr. Mullick has got its share, but not Murshidabad of our Maharaja Sahib. On page 22 of the said book you will find expenditure on construction work 3 lakhs 20

thousand out of 6 lakhs 31 thousand, that is, 50 per cent. for Dacca and Barisal. Sir, for the last four years we have been watching that the Provincial Government is mainly meant for Dacca and Barisal.

Sir, as regards medical aid, during the first year's Budget the then Hon'ble Minister was kind enough to say that he would see that Homeopathic, Ayurvedic and Unani dispensaries were established in rural areas. Public Health has shown an increase but out of this increase, one and half lakh of rupees has been allotted for the re-organisation scheme of the Director of Public Health, but this has been turned down by many district boards and Divisional Commissioners. The Government idea is that scheme must come into force at least in Dacca before the next election. This is not reorganisation of rural scheme, but it is reorganisation of election scheme. In "General Administration" the expenditure has gone higher and higher. The posts of Divisional Commissioners which are superfluous are unnecessarily fed. The Local Self-Government Department has got a Special Officer to devise schemes so that the constituencies of the local bodies are so delimited that only the "Premier's race" can be returned. Look at the result of Dacca-Mymensingh District Board elections and wait for the results of other districts. In my own district, Malda, where Muhammadans are 52 per cent., constituencies have been so cunningly delimited without any regard whatsoever for any principle that ten seats out of fifteen go to the Premier's community. There is no uniform policy of the Government and the Special Officer has been appointed as if to see that policies of the Government are conveniently followed differently in the different districts. Malda Sadar Municipality has got 45 per cent. of Muhammadan population and they have been declared a minority community, whereas in the Malda District Board Hindus are 42 per cent., but because they are Hindus they have not been declared minority community.

"Police": This time the revenue receipt on this head is one lakh less, and the expenditure is two lakhs more in addition to six lakhs larger expenditure granted in the revised Budget. Then, Sir, I shall not deal with the details, but I shall only say that this increment is provided to administer light *lathi* charges—

The Hon'ble Mr. H. S. SUHRAWARDY: If necessary.

Rai HARENDRA NATH CHAUDHURI: Use firearms and tear gas.

Mr. ATUL CHANDRA KUMAR: Yes, to use firearms and tear gas and also to stop freedom of movements and freedom of speeches.

In the year 1939-40, Government did not rest by imposing an ungraduated tax of Rs. 30 known as Sircar Tax. This year, too, Government proposed two taxes and contemplate another one upon the overtaxed people of the province. The Hon'ble Finance Minister seems to apply his intelligence over taxation. It is better to call him a Minister for Taxation. He will have to find out avenues for new taxes not only for the additional income of the Government, but also for the additional income of the *dalals* and agents of the Ministers who are found to loiter from Minister's house to Burra Bazar and Clive Street and in the corridor of Writers' Buildings and Assembly House, which have become their haunting places. Besides 5 lakhs of rupees to be paid to the Ministers, some moneys are to be found out for these corridor practising Ministers.

Sir, we have heard of the allegations against the police and the lowly paid officers of the Government taking illegal gratifications. That might have been checked to some extent by those persons, but illegal gratifications have found its channel to other sources. The centre of gravity has only been shifted from one quarter to another. The unpaid agents and *dalals* of the Ministers are working from morn to late at night more than the paid officers of the Government to keep the supporters of the Government intact. This House for the last four years have cried in the wilderness for free and compulsory primary education and they have been presented with a Bill to control secondary education.

Let the House answer whether it wants to allow the Finance Minister to be extravagant or to cut his coat according to his cloth.

If the Budget is allowed to be passed in this form, I will warn the Hon'ble Finance Minister and the supporters of the Government that next time the Government will not have to deal with these middle class and rich people. The Minister will not find his supporters like that of good boys in the school, but will have to deal with men from the rank and file. This House has failed to bring change in the outlook of the ministry for any economic programme of this agricultural country. This ministry has failed to reduce the excessive rents of the tenants, to improve the agricultural condition of the country, to improve education and sanitation. This ministry only gave good bluffs in the name of peasants and nation-building activities. But practically they have taxed the people to improve the departments which bureaucratic Government failed to do. Whatever has been done by this Government has been "robbing Peter to pay Paul," by legislation, but have not done anything out of the Government revenue. The Government may get this Budget passed by sheer majority of votes, but the majority members will not have to come back to say "ayes" to whatever the ministry wants to do.

Mr. W. A. M. WALKER: Mr. Deputy Speaker, Sir, I rise to congratulate the Hon'ble the Finance Minister on his clear and comprehensive Budget statement. I feel sure that no one will disagree that the whole gloomy picture has been well and truly laid before us and that an unpleasant task has been ably accomplished.

Last year in presenting his first Budget, which was also a deficit Budget, the Hon'ble the Finance Minister warned us that before the end of the year he would place before the House proposals for new taxation. He then, as he has done again, stressed the necessity for expansion of our nation-building activities, but at the same time he warned us again what he called "short-sighted optimism" based on an artificial prosperity due to war conditions. He said that it would be fatal to the finances of the province if deceived by an artificial prosperity due to war conditions we permitted ourselves to undertake new commitments that we could not hope to be able to maintain. He pointed out, moreover, that we must be ready and prepared to take our due share in the burden of the war should events move nearer India and involve us more directly and closely.

Events have amply justified that note of caution. The war has moved nearer India, and the semblance of prosperity to which the Hon'ble Finance Minister referred has disappeared. I mention all this because the note of caution as regards new commitments which now seems doubly necessary appears to me to be a little lacking in the Hon'ble Finance Minister's Budget statement for 1941-42.

Since the Budget statement of 1940-41, the Budget deficit for the current year has swelled from Rs. 57 lakhs to Rs. 103 lakhs. This has been partly due to additional expenditure, of which a certain proportion, I think we will agree, has been necessary expenditure on, for example, jute restriction and primary education and a certain proportion has been not so obviously necessary expenditure on purchases of jute. The increase in the Budget deficit has, however, also been partly due—and it is to this that I would like particularly to draw attention—to the collapse of that semblance of prosperity due to war conditions, to which the Hon'ble the Finance Minister referred. The estimated jute export duty receipts for the current year have fallen by no less than Rs. 45 lakhs, from Rs. 220 lakhs to Rs. 175 lakhs. In the light of this deficit of Rs. 103 lakhs for the current year, the Budget deficit for 1941-42 of Rs. 134 lakhs cannot be said to be unexpected. Some increase in the expenditure on the nation-building departments is perhaps inevitable. We are at the same time entitled to expect that in present circumstances Government will concentrate on absolutely essential schemes which are completed and ready to be carried into execution. We would like to be assured for example that no lump sum provisions have been made for schemes which are not yet completed. The estimated expenditure has been framed on the assumption that the

two new taxation measures, the Finance Sales Tax Bill and the Motor Spirit Sales Taxation Bill, will be passed by the Legislature, and we consider that the Hon'ble Finance Minister has proved the necessity for this new taxation. At the same time, however, we consider that he has also proved the necessity for extreme care in entering into new commitments and in avoiding additional expenditure during the coming year. Even in a full year the two new taxes will barely cover a deficit of Rs: 134 lakhs, and in 1941-42 Government cannot expect to receive more than 9 months of the Sales Tax proceeds and 6 months of the Petrol Sales Tax proceeds so that the deficit for this year will not be covered. This need not cause serious concern, provided there is economy in expenditure and new commitments are avoided. It is not, I hasten to add, an argument for further taxation. The tax-payer in agreeing to pay a 1½ per cent. Sales Tax is doing as much as can be reasonably expected from him in war time conditions, and he is entitled to expect in return from Government every possible retrenchment in expenditure. I would therefore most strongly urge that additional expenditure should be avoided in 1941-42. If however an urgent necessity for additional expenditure does occur, I should like to have the Hon'ble Minister's assurance that he will immediately place supplementary estimates before the Legislature. I appreciate that there are reasons why this was not done in the current year, but the seriousness of the position appears to me to necessitate the avoidance of any delay in future.

The need for caution and strict control over expenditure is confirmed when we turn to the revenue position. Since 1937-38 the revenue from jute, stamps, and land revenue has progressively declined by no less than Rs. 106 lakhs, of which the jute export duty receipts account for Rs. 57 lakhs. Of the decline in the case of stamps, Rs. 30 lakhs is attributable to judicial stamps. The decline in the case of jute has been admittedly due to economic causes beyond the control of Government, but I would like the Hon'ble the Finance Minister to consider whether the decline under judicial stamps and land revenue has not been mainly attributable to measures of policy taken by Government. I refer in particular to the suspension of certificate procedure and the setting up of Debt Settlement Boards. I do not wish to quarrel with these measures of policy, but I would like to ask whether the Hon'ble the Finance Minister has measures of retrenchment in view to offset these declines which are liable to continue and grow worse and which are attributable to Government action.

The Hon'ble the Finance Minister has estimated a slight improvement of Rs. 5 lakhs in the receipts from the jute export duty over the anticipated receipts for the current year. He bases this on the assumption that the shipping position will improve to some extent, an assumption which seems to me in present circumstances to be unsafe. The

Hon'ble the Finance Minister has correctly emphasised that the life-blood of this province's economy is jute, and that all the main heads of revenue depend in a greater or lesser degree on the position of jute. It is not necessary for me to refer in detail to the world conditions which have affected jute, but I would like to stress that these world conditions still continue, and may even grow worse, and while they do so the position of the revenues of this province must remain uncertain.

It is this element of uncertainty which appears to me above all to demand strict control over expenditure and the elimination of expenditure on non-essentials. A time of uncertain revenues and of rising prices, a time when it is not known what demands the war may make on this province, is surely not a time to plunge into new commitments. To quote the Hon'ble the Finance Minister's words in his last Budget speech—

"It will be fatal if in present circumstances we permit ourselves to undertake new commitments which we cannot hope to be able to maintain."

Nor is it fair to expect the tax-payer who has already to meet a rising cost of living and heavy taxation from the Centre, always to meet the difference between shrinking revenues and expanding expenditure. There is a limit to the capacity of the tax-payer, and I think that while he must be prepared to meet the Bill which the Hon'ble the Finance Minister has presented to us, he is entitled to expect that there will be no further calls in the near future.

In conclusion, I welcome the Hon'ble the Finance Minister's statement that Government fully recognise that until victory is finally won it is essential to subordinate the needs of the province to the paramount claims of the Centre's war effort. That is the view of my Party, and while we do not disagree that the need for raising the standards of administration in this province is very great, we at the same time consider that the rate of progress must be limited by war conditions and by the burdens that are placed upon the tax-payer by the Centre.

Mr. ASIMUDDIN AHMAD: গত কয়েক বৎসর যাবৎ আমরা মাননীয় Finance Ministerকে কখন গভর্ণমেণ্টের নিন্দা কোরতে এবং কখন সমর্থন কোরতে এবং বর্ত্তমান বৎসরে বাজেটের framer রূপে দেখতে পাচ্ছি। কিন্তু যখন নিন্দা কোরেছেন তখনকার বাজেট আর যখন সমর্থন কোরেছেন তখনকার বাজেটের আর এখন যে বাজেট পেশ কোরছেন সেই বাজেটের কোন পরিবর্ত্তন দেখতে পাচ্ছি না। বাজেট কোর্ত্তে হয় মানুষের অসুবিধা দূর করবার জন্য। বাজেট কোরতে হয় দেশের লোকের শান্তির জন্য, তাদের অভাব দূর করবার জন্য, এবং নূতন একটি Scheme করে তাকে কার্য্যকরী করবার জন্য। বাজেট কোরতে হয় মানুষের দাবী পূরণ করবার জন্য; কিন্তু বাংলাদেশে কৃষকদের কতকগুলি বিরাট দাবী জনসাধারণের উন্নতির জন্য করা

হোয়েছে—যেমন Permanent Settlement উঠিয়ে দেবার দাবী—কিন্তু এ সম্বন্ধে গভর্ণমেণ্টের কোন সুস্পষ্ট পরিকল্পনা নেই। Floud Commission এর রিপোর্ট সম্বন্ধে আন্তরিকতা নাই আবার যখন Governor সাহেবকে অর্থাৎ এক I. C. S. Officerকে Floud Commissionএর report enquiry বা পরীক্ষা করবার ভার দিয়েছেন তখনই এ বিষয়ে গভর্ণমেণ্টের ঐকান্তিকতা সম্বন্ধে ঘোর সন্দেহ উপস্থিত হয়েছে। এই ব্যাপারে গভর্ণমেণ্টের প্রকৃত মনোভাব প্রকাশিত হয়ে পড়েছে। গভর্ণমেণ্টের এ সম্বন্ধে কিছুই করিবার ইচ্ছা নাই। এই House এর প্রতিনিধিদের ইচ্ছাতেই Land Revenue Commission নিযুক্ত হয়েছিল, এর উপরে Governor সাহেবকে এ সম্বন্ধে report দেবার জন্য নিযুক্ত করবার কি প্রয়োজন ছিল এটা আমাদের বুদ্ধিতে ধরে না। (Hon'ble Mr H. S. SUHRAWARDY: আপনারা বুঝতে পারবেন না।) এতে যে Government এর ঐকান্তিকতা আছে বা Government ভবিষ্যতে Committeeর recommendation গুলি কার্য্যে পরিণত কোরবেন সে কিছুই বোঝা যাচ্ছে না।

দ্বিতীয় দাবী রোয়েছে খাজনা কমাতে হবে। খাজনা কমিয়ে দেবার সম্বন্ধে গভর্ণমেণ্ট একটা Enquiry Committee কোরেছেন কিন্তু ঐ কমিটী আজ পর্য্যন্ত তাহাদের রিপোর্ট দাখিল করিতেছেন না, গভর্ণমেণ্টও তাহা লওয়ার চেষ্টা করিতেছেন না। কাজেই এই সব ব্যবস্থার ভিতর দিয়ে গভর্ণমেণ্টের মনোভাব বেশ সুস্পষ্টরূপে বুঝা যায় যে জনসাধারণের দাবী পূরণ করার ইচ্ছা গভর্ণমেণ্টের নাই। মফঃস্বলে Municipality গুলির ও চাঁদনি ভিলীর প্রজারা তাহাদের একটা স্থায়ী সত্ব বা right চায়। সে সম্বন্ধেও Government একটা Enquiry Committee কোরে রেখেছেন, সেই কমিটী তাহাদের তদন্ত রিপোর্ট দিলেন কিনা, দিলেও সেই report অনুসারে কার্য্য করিবার কোন চেষ্টা বা উদ্যোগ তাঁহাদের নেই। দেশের লোকেরা পাটের একটা নিম্নতম মূল্য ১৫৲ টাকা চায় সেই জন্য Government একটা Jute Restriction Scheme কোরেছেন। সেই Jute Restrictionএ ভুল করিয়ে দেশে একটা সর্ব্বনাশের সৃষ্টি করিয়াছেন। একজন Inspector আমাকে বলেছেন যে ভুল সম্বন্ধে গভর্ণমেণ্টের ইঙ্গিত আছে, ভুল করে কম record করে রাখা, উপর থেকে একটা instruction আছে, সেইজন্যই আমরা পাটের জমি কম করে লিখি। এই রকম ভাবে দেশের সমস্ত দাবীই নষ্ট কোরে দিচ্ছেন। গভর্ণমেণ্ট কেবলই দেশের লোকদের ভুলিয়ে ভুলিয়ে রাখবার চেষ্টা কোরছেন। সে দিন Sir Nazimuddin কুমিল্লা গিয়েছিলেন, সেখানে বোলেছিলেন পাটের দাম আরো বাড়বে। কিন্তু Minister সাহেব চলে আসার পরই পাটের দাম পড়ে গেল। আর একজন Minister সাহেব সে দিন কুমিল্লায় গিয়ে বলেছেন পাটের মূল্য বৃদ্ধির কথা আমাকে বলিও না, আল্লার কাছে প্রার্থনা কর, তিনি যা করবেন তাই হবে।

দেশের লোক দাবী করছে প্রত্যেক গ্রামে Tube-well ও প্রত্যেক union এ ডাক্তারখানা কোরে দিতে হবে, কিন্তু সে সম্বন্ধে গভর্ণমেণ্টের বলবার কিছুই নেই। বাংলাদেশের স্থানে স্থানে কতকগুলি ডাক্তারখানা করা হয়েছে বটে, কিন্তু সেগুলি কেবল

Building মাত্র। সেখানে কতকগুলি ডাক্তারের সংখ্যা মাত্র দেখা যায়, কিন্তু ঔষধের কোন ব্যবস্থা নেই। ঐ সকলগুলি মানুষ মারা আড্যা মাত্র। ডাক্তারেরা বলছেন ঔষধের কোন ব্যবস্থা নেই—আমরা কি কোরব? তাই আমি বলছি, সেগুলি মানুষ মারার কল ছাড়া আর কিছুই নয়।

তারপর বাংলাদেশের রাস্তাঘাট সম্বন্ধে বলা যায় যে, সেগুলির অবস্থা অত্যন্ত শোচনীয় —কাদা ও বালিময়। অনেক যায়গায় এক সঙ্গে দুইখানি ঘোড়ার গাড়ী যেতে পারে না। তারপর বাংলাদেশের খালবিলগুলির অবস্থার কথা বিবেচনা করা যাক। সেগুলি বর্ষাকালে কচুরীপানায় ভরে যায় এবং অন্য সময় শুষ্ক হোয়ে যায়। গভর্ণমেণ্টের এ সম্বন্ধে কোন কর্ত্তব্য আছে বলে মনে করেন না। গভর্ণমেণ্টের পুলিশ আছে লোককে পিটাবার জন্য। বিচারের নামে লোকের সর্ব্বনাশ হোচ্ছে। বিচারকেরা মফঃস্বলে গিয়ে পাঁচটা কি দশটা লোককে জিজ্ঞাসা করলেই অনেক ব্যাপার মিটে যায়। তা না কোরে Court এ বসে বসে পক্ষদের জবানবন্দি শুনছেন, Judgment sign কোরছেন, আর রায় দিচ্ছেন, আর সর্ব্বনাশ করছেন। মানুষের যে কি অভাব আছে, মানুষ কি চায়, সে সম্বন্ধে গভর্ণমেণ্টের কোন অভিজ্ঞতা আছে কি না জানি না। এখানে যে সমস্ত Coalition বন্ধুরা আছেন, তাঁহারা কখন কখনও গভর্ণমেণ্টের কার্য্যের প্রসংশা করেন আবার কখন কখনও একটু আধটু প্রতিবাদ ও করেন। সেই প্রসংশা বা প্রতিবাদের মূল্য কি তা আমি বুঝি না। আমার বন্ধু মৌলবী হাসানুজ্জামান সাহেব বক্তৃতা দিয়েছেন। তাতে তিনি মাননীয় Finance Ministerকে ধন্যবাদ দিলেন আবার তাঁকে নিন্দাও কোরলেন, অর্থাৎ গভর্ণমেণ্টের প্রসংশা ও নিন্দা দুই কোরছেন। এই রকম হোচ্ছে Coalition member দের mentality এঁরা বক্তৃতা দেন একদিকে আর ভোট দেন অন্য দিকে। এইসব Coalition memberরা যদি দেশের দরিদ্র প্রজাদের কল্যাণের প্রতি লক্ষ্য রাখিয়া ভোট দিতেন তাহলে সমস্ত দাবী পূরণ হইয়া যায়। তাঁদের মতামত হ'ল Partyর মতামত। কেবল বক্তৃতা record করবার জন্য এখানে বক্তৃতা করেন মাত্র—কাজের জন্য নয়।

এই ভাবে মানুষকে কতদিন ঠকাবার চেষ্টা করা হবে জানি না। আমাদের মাননীয় Finance Minister কলিকাতাবাসী, কিন্তু তিনি মফঃস্বলের নানা স্থানে ভ্রমণ কোরেছেন, জনসাধারণের সঙ্গে মেলামেশা কোরেছেন, অনেক জায়গায় সভাপতিত্ব কোরে দেশের লোকের অভাব দূর করবার জন্য বক্তৃতাও দিয়েছেন। সুতরাং তাঁহার দেশের লোকের অভাব অভিযোগ বোঝবার বাকী নেই; কিন্তু এখন হয়তো ইচ্ছার অভাব হয়েছে এবং সেই অভাবের দরুণ এখন এই সকল কাজ হচ্ছে না। আমরা আশা কোরেছিলাম যে, এই Popular Government, Bureaucratic Government থেকে অনেক ভাল হবে। বিশ বৎসর পূর্ব্বে যে প্রকার গভর্ণমেণ্ট ছিল তার কিছু মাত্র পরিবর্ত্তণও হোয়েছে কি না জানি না। এক একজন নতুন নতুন Finance Minister হবেন আর এক একটা নতুন tax করবেন। আমি বুঝি এক একজন নতুন Finance Minister হবেন আর দেশবাসীর এক একটা দাবী পূরণ হইবে ও ভাল রকম সুশাসনের ব্যবস্থা হবে এই ছিল সকলের বিশ্বাস। কিন্তু তা না হোয়ে এক একজন

নূতন Minister হোচ্ছেন এবং tax ও নিপীড়ন বাড়ছে, এবমি হোল দেশের অবস্থা। আমি আর বেশী কথা বলে সময় নষ্ট করতে চাই না—কেবল Finance Ministerকে জিজ্ঞাসা করতে চাই এভাবে আর কতদিন চোলবে। এখানে general discussion চলছে, ওদিকে দেশের লোক মরিয়া হোয়ে উঠেছে। তাদের দাবীগুলি পূরণ না হোলে তারা আইন অমান্য কোরবে এবং প্রয়োজন হোলে প্রাণ দিতেও প্রস্তুত হবে। সেই জন্য গভর্ণমেণ্টকে জিজ্ঞাসা করি, এই যে কৃষকদের, কি প্রজা-সাধারণের, প্রকৃত দাবীগুলি পূরণ করবেন কি না? তা নাহ'লে next election সামনে আসছে, দেখবেন তাঁরা কি করে দাঁড়ান। এইবার তাঁদের হিসাব নিকাশের দিন আসছে। কি কোরেছেন তাঁরা গত পাঁচ বৎসর? কি কোরে তাঁরা আবার ভোটের দাবী কোরবেন। এই বলে আমি আমার বক্তব্য শেষ কোরছি। আশা করি Finance Minister সুস্পষ্ট উত্তর দিবেন।

Mr. C. GRIFFITHS: Mr. Deputy Speaker, Sir, in reviewing the Budget for 1941-42 I find that the policy adopted by the present ministry during the five years of Provincial Autonomy has been to gradually work up the expenditure by imposing tax after tax, effecting mainly the educated middle classes, in which category the Anglo-Indians and Domiciled Europeans fall Therefore, we have been hardest hit, and yet we have received no benefit whatsoever from the present Government Why? Because we are a minority community.

In 1937-38 the estimate for expenditure was 12 crores 21 lakhs.
In 1938-39 the estimate for expenditure was 13 crores 24 lakhs.
In 1939-40 the estimate for expenditure was 14 crores 65 lakhs.
In 1940-41 the estimate for expenditure was 14 crores 54 lakhs.
In 1941-42 the estimate for expenditure was 15 crores 37 lakhs

The result is a rise of 3 crores 16 lakhs, *i.e.*, 25 per cent Is this not stupendous? As a member representing the Anglo-Indian and Domiciled Europeans who are countrymen of Bengal, I feel that I am perfectly justified in asking why so much money has been spent with little or no benefits to the province as a whole, and to us in particular. Surely one does not need a steam engine to crack a nut, nor should one pour water into a sieve.

Last year when the Hon'ble Minister took over the Finance portfolio, he seemed to have called a halt, and looked about to see where he could strike, and to use his own words he said: "Our expenditure has now reached a point at which we are living a little beyond our means and pending a detailed survey of the possible new sources of revenue, there is no alternative but to mark time." And so in 1940-41 we had a fall of Rs. 11 lakhs, as I asked you to note.

And to-day who will deny that the Finance Minister has mounted a charger with sword in hand and come sweeping down, like Attila, to seize at a single bound 1½ crores, by way of the Sales Tax, an amount equivalent to which his predecessor took 3 years to pluck. And why? Because there were to be Reforms and money had to be found to carry on. Whether for good or bad, whether improvements could be made or not, that did not matter, but Reforms there must and shall be.

Now the Sales Tax, like the Hydra-headed monster it might prove to be, will attack the working educated middle classes from various points, striking my community hardest, driving the people to despair and to find relief only in communism.

The bogey of Nazism and Fascism has destroyed British Imperialism, and true Democracy has been smothered that should do justice to every section of the people on the different rungs of the ladder of civilization, and not sacrifice one for the benefit of another. (Cries of "Hear! hear!" from the Congress Benches.) To-day one preaches Democracy but practises hypocrisy (Laughter.), for where are the rights of the minorities? Let us examine some of the main items of the Budget and see what useful purpose will be served by this additional 1½ crores, and if we cannot save ourselves from further taxation. We are told that there is an increase of 55 lakhs under "Agriculture," with a view to secure jute-growers a fair price. How? By inflating prices and adding to stock! Splendid idea! It is true that these men need every consideration due to their lack of holding power, and marketing facilities. But it must be admitted, *although it sounds paradoxical, that it is their poverty that is the wealth of Bengal. It is their poverty that produces the golden fibre of Bengal at competitive rates.* Experiments have proved that jute can be grown in Java, Mesopotamia and Mozambique or Portugese East Africa, but not at prices which can compete with those ruling in Bengal. Hence, Bengal is prosperous. Again, any undue rise in the price of jute will immediately place cotton on the market as a substitute for sacking, and bring disaster to the entire province.

Therefore, it falls on the jute mill-owners to maintain and keep the industry under all conditions good or bad for the benefit of Bengal, and not lose it, like the indigo industry was lost by the Bihar planters.

Next we are told that there is an increase in the grant for "Education." Let us examine what the increase has been since 1937-38. We find that it is Rs. 58,63,000 from Rs. 1,18,82,000 to Rs. 1,77,45,000, a rise of 50 per cent. Just imagine: while the Anglo-Indian grant falls below what they got in 1937-38, that is, from Rs. 12,87,000 to Rs. 11,46,000, a decrease of Rs. 1,41,000. Why because they are a minority community and are Christians and not Hindus and Moslems, and, mark you, their schools provide education for Indians as well, the

.quota being 25 per cent. Surely a 10 per cent. rise could be given us and bring our grant upto 14 lakhs. So that we, as one of the minorities, may also benefit by our New Government and Home Rule. But what has been the result of all this education? What good has it done for those whose fathers deprived themselves and made provision to educate their children? Men with B.A. degree to-day are prepared to work for Rs. 15 and many lawyers are practically starving, and so we find educated men idle or driven to work as labourers, with the result labour in the country is getting restless. Was it worth deverting the calling of any one community to destroy that of another? I ask, is it fair to keep on taxing my community and to keep down our educational grants because we are a minority community, with the ultimate result of destroying both Anglo-Indians and educated Indians by bringing down the wages of the educated middle classes to that of the common labourer, menials and even the coolie, all of whom can earn Rs. 15 a month? Does all this make for evolution, or revolution?

These are points we should carefully consider. To-day Anglo-Indians are being employed on the Railways on Rs. 15 a month. Such is the struggle for existence when others come in to displace us and when petty traders and shop-keepers, labourers, menials and coolies all suddenly take to clerking. Well let us not blame the capitalist, and say that they engineered this with a view to keep down the cost of production. We have the choice to-day to regulate our educational grants and to revert back to the old order of things, rendering unto Cæsar the things that are Cæsar's and getting both efficiency and economy.

In "Civil Works" we find a rise of 50 per cent, i.e., Rs. 58,39,000 during the same period. A lot of useful and necessary work has been carried out for the general good of the province for which we find no fault. But due to the war, as the prices of materials have gone up, schemes for building might be put off and only the most important projects be taken in hand.

The cost of "Administration" and the "Police" have also increased during this term. But by what amount? By 26·61 lakhs in the former and 7·96 lakhs in the latter, being less than 20 per cent. and 3 per cent. respectively—one due to the new form of Government and the other entirely due to a band of noisy agitators who under the protection and sufference of British Power and tolerances have upset the tranquillity of the country by their Leaders posing as Dictators, mightier than Hitler and Mussolini! Therefore, these grants are fully justified to maintain law and order; otherwise, it will be difficult, as was witnessed on the 10th day of February, 1941, when an excited mob attacked the Tram Depot at Rajabazar, Calcutta, defying the police. The Hon'ble Minister should be congratulated for the firm stand he has

taken in this connection especially for the enlistment of additional forces including Civic Guards, as an emergency war measure. In fact, it must be admitted that the Criminal Investigation Department has been neglected and the police needs a further grant to employ a larger and a more efficient force, for they are unable to tell us where Mr. Subash Bose is. We have seen how anti-British propaganda and countries with colonies overseas like Holland and Belgium declaring themselves neutral made way for Hitler to subjugate Europe, leaving England isolated but *invincible*.

The situation in India will be the same if the "Advance Guard" of anti-war propaganda succeeds. It will help our enemies to control the situation. It is, therefore, absolutely necessary for the Government to counteract all anti-war propaganda. Enthusiasm must be created by the Government about the war among the people of Bengal. The people should be shown the danger involved in a victory by the enemy. Money should be spent freely by the Government on all such schemes.

If the savings I have just suggested can be made and the Sales Tax be considered a war tax, I am sure Bengal will rise to the occasion to support it. If Bengal can speak in terms of India to better consolidate her position, then surely Bengal can speak in terms of the British Empire and support our countrymen, who with the rest of the Empire are fighting and giving their lives to defend us.

To those who may be puzzled to find loyal industrial magnates in the ranks of the Demagogue Dictators I may recall the old fable—When the lion went hunting he selected the ass to do the braying and rouse the animals of the forest. After the hunt, which was a great success, the lion said, "Excellent. Had I not known that you were an ass, *I should have been frightened myself.*"

Moral:—Trust England, Gandhi and Jinnah, but do not betray England.

Khan Bahadur Maulvi FAZLUL QUADIR: Mr. Deputy Speaker, Sir, every year during the Budget session each member gets an opportunity to declare his viewpoints on the lines he thinks and considers good for the country and generally to criticise the action of the Government. It is very easy to criticise and find fault with others, but it is very rare for anyone to rectify his own wrong doings and mistakes.

Last year during the Budget session I appealed to the Government on behalf of the poor agriculturists to establish a large number of short-term crop loan societies and advance 2 crores of rupees to stop the transfer of land by deed of sale to some extent, as the agriculturists are becoming landless labourers day by day.

Government, however, granted Rs. 60 lakhs instead of 2 crores and advanced through the Provincial Co-operative Bank up to Rs. 50 lakhs to these societies and withheld further loan on the plea that the agricultural season was over. Many societies have been formed and applied for registration, but they were refused registration even on the ground that the agricultural season for the year was over. Besides, the operation of advancing money and formation of a larger number of new societies took a long time to start the practical work. There had been much more demand which the Co-operative Department could not meet.

The position of agriculturists, I think, has not been materially affected by this loan, as Rs. 50 or Rs. 60 lakhs is a drop in the ocean.

The figures which I am just quoting from the Annual Administration Report of the Registration Department for the year 1939 will show how mortgages are gradually converted into sale and the agriculturists are becoming landless labourers.

PRESENT ECONOMIC CONDITION OF AGRICULTURISTS AND NECESSITY OF ESTABLISHING MORE SHORT TERM CROP LOAN CO-OPERATIVE SOCIETIES IN BENGAL.

Comparative figures of registration of documents affecting immovable properties.

Year.	Total number of documents registered and value thereof.			
	Sale or exchange.		Mortgages.	
	No.	Value.	No.	Value.
		Rs.		Rs.
1937	334,573	8,16,36,356	30,252	7,06,35,380
1938	412,358	9,05,65,312	164,895	3,64,29,841
1939	654,875	12,60,46,593	154,780	3,25,37,405

Sir, the Inspector-General of Registration in his Annual Administration Report of 1939 remarked as follows:—

Another striking feature of the year is the abnormal increase in the number of sales under section 26C of the Bengal Tenancy Act, *i.e.*, of occupancy holdings which went up from 242,583 in 1938 to 560,224, showing an increase of 106·2 per cent.

It is the paramount duty of every civilised Government to arrest the progress of sale in such manner and save the *raiyats*. The Bengal Agricultural Debtors Act and the Money-lenders Act could not save them. It became the general tendency of the money-lenders not to advance any money unless land is sold. So the deed of sale is increasing by cent. per cent. or more. I, therefore, urge the Government to advance at least a crore of rupees for 1941-42 and set up the machinery to take up the work in right earnest and immediately.

Sir, in this connection I cannot but mention the miserable plight of poor weavers, the majority of whom have not yet joined the Tantubai Samity and come under the co-operative movement, and nothing has been done so far to meet their requirements. In order to ameliorate their condition, I suggest that short-term credit societies be also organised to develop the cottage industries in respect of purchase of raw materials and the financing of stocks of finished products.

For the last four years I am crying in the wilderness and pressing year after year to start a cotton spinning mill, and last year I moved a resolution and got it unanimously passed in the meeting of the members of the Coalition Party to start a cotton spinning mill at once, but I am disappointed to see the Budget for 1941-42. Why it is so urgent and necessary I shall give you a graphic idea of how the handloom industry is gradually deteriorating. The Census Report of 1901 shows that the total number of weavers in the province was 363,000, while the Report of 1931 shows the number to be 172,000, that is, a decrease by 52 per cent. within 30 years. I do not know what will happen in this census.

Sir, I have been in touch with the handloom industry for the last 25 years. Experience shows that when there had been a great demand for yarn by the weavers, the mill-owners raised the price of yarn so that weavers could not stand the open competition in the market. This is why the number of weavers is decreasing and they are giving up their profession. Sir, to my mind, the ideal policy would be to run a cotton spinning mill only for the purpose of supplying yarn to the handloom weavers at prices as near the cost of production as possible. The supply of dyed yarn would be preferable, because if large quantities were dyed at once, expenses would be lower. Government should take the initiative and take at least a substantial share in the company and encourage the capitalist to invest money for this noble cause. The plea would be—this is war time and machineries will not be available. In reply to that, I would like to bring to the notice of the House that Chittagong National Cotton Mills got the indent from England in September last, only on 10 per cent. excess charge for insurance. If the Government sincerely wish it, there will be, I think, no difficulty.

In conclusion, for the development of handloom industry I demand cotton spinning mill and short-term industrial loan societies from the Government and urge them to take immediate steps to translate it into action.

Then, Sir, as regards fisheries, provision has been made for Rs. 80,000. This item is, I think mere waste of money. More than once a Commission of Enquiry had been appointed and it resulted in fruitless labour. So this provision should be deleted from the Budget provision of 1941-42.

As regards free primary education, the scale of pay proposed is higher. The scale should be reduced, so that the expenditure may be balanced with the education tax and Government grant.

As regards industries, there is no increased provision in the Budget for the maintenance grant to help the industrial schools for their development and for new schools. This should be seriously considered and provision should be made in this direction.

And lastly, Sir, as for jute restriction, I beg to submit that for the domestic consumption of jute by the agriculturists themselves, rules should be framed and orders passed so that up to one bigha of land every cultivator should have unrestricted right to utilise that for jute cultivation.

Babu MADHUSUDAN SARKAR: Mr. Deputy Speaker, Sir, just at the outset I congratulate our Hon'ble Finance Minister for his ingenuity in bringing the Budget under disussion before the House. There can be no denying the fact that he took much trouble in preparing the Budget with speech, but I must admit that I cannot understand the policy of the Government regarding some of the provisions as well as omissions in the Budget

Sir, let me first take up "Education." Under "Education" we are glad to see that Government are going to spend an increased amount of nearly Rs. 1,77,45,000. For the last year, that is, for the year 1940-41, an amount of Rs. 1,63,16,000 was provided for "Education," but for the present year, that is for the year 1941-42, an increased amount of Rs. 1,77,45,000 has been provided in the Budget. It is a good symptom in the direction of the spread of education, because we know that all sections of the people, whether the Scheduled Castes or non-Scheduled Castes require more or less State aid But, Sir, we see that the provision for the education of Scheduled Castes has been gradually decreasing. For the last year, that is, for the year 1940-41, Government provided Rs. 2,85,000 for the education of the Scheduled Castes out of the fund of Rs. 5 lakhs, but for the year under review only Rs. 1,50,000 has been provided for the education of these Scheduled Castes people. The amount that had been provided for 1940-41 seemed

to be insufficient to meet the actual demand of the education of the Scheduled Castes, but that amount also has been reduced to Rs. 1,50,000 in this year's Budget. Everybody can realise the actual situation of the education of the Scheduled Castes. Sir, here I cannot understand the policy of the Government. Government itself realises the need of the education of the Scheduled Castes and accordingly makes a provision in the Government of India Act, 1935, for the Scheduled Castes, and the House itself realises the need of the education of the Scheduled Castes and, accordingly, passed a resolution in the Assembly sessions before the last one, asking Government to spend 10 lakhs of rupees for the education of the Scheduled Castes. The Hon'ble Finance Minister also realises the need of the education of the Scheduled Castes. He has always been assuring the House that any amount necessary to meet the demands of the Scheduled Castes education will be provided in the Budget, and the Scheduled Castes Education Committee also in consideration of the necessity of the education of the Scheduled Castes has prepared a scheme and submitted before the Government for its acceptance. But what do we find? We find that Government takes no step towards the direction of carrying out of these schemes or resolutions. We have noticed somewhere that without schemes lakhs of rupees have been provided, but while the Scheduled Castes have submitted schemes for the education of their members Government take no steps to carry them out.

Sir, another difficulty these Scheduled Castes have to face is regarding primary education. It is a good symptom, no doubt, that the Government is providing, though not sufficient, a sum of money for the improvement of primary education of the province. In some of the districts of this province School Boards have been formed and those School Boards have been entrusted with primary education of the districts, but we have been receiving information from many places that the localities where Scheduled Castes predominate, they are not getting any primary schools to educate their children, and the old institutions which have been existing from before there are being shifted elsewhere and thereby causing a disadvantage to the Scheduled Caste boys.

Sir, I desire to point out another thing before this House. Government has been spending a large amount to maintain a Special Officer to look after the observance of the communal ratio in the matter of appointments of this province, but we find that the disadvantages the Scheduled Castes had to face still continue. The House as well as everyone outside knows that the communal ratio in services has been fixed and, accordingly, 15 per cent. of the services goes to the Scheduled Castes, but in fixing that ratio Government has introduced some qualifying clause, viz., "provided properly qualified candidates are available," and taking advantage of this clause unsympathetic appointing authorities are always depriving these Scheduled Caste candidates of their

proper share and claim. In these circumstances, I would suggest that this clause should be removed in the interest of the Sheduled Castes, otherwise their interest in the matter of appointment will not be safe in the hands of unsympathetic appointing authorities.

I would like to point out to the House another matter. Sir, more than 6 lakhs of people of this province have been living by fishing, but their rights and privileges have been suffering at the whims of the proprietors of the fishery rights, because they have little or no rights over the fisheries they enjoy. Government also realises the actual position of these fishermen and the Hon'ble Revenue Minister has been always assuring the House that Government will come forward with a Bill to regulate their rights, but unfortunately we find no sign in the budget by providing any amount to mitigate the sufferings of those people. I hope Government and the Hon'ble Finance Minister will consider all these matters at the time of the revised Budget. With these words I resume my seat.

Mr. NISHITHA NATH KUNDU: Mr. Deputy Speaker, Sir, the Hon'ble the Finance Minister will probably pardon me if I cannot congratulate him on his Budget statement, because in his performance this year he has not been able to introduce any radical changes in the budgetary principle.

Sir, every member of this House is aware about the serious responsibility that this Legislature has in framing and preparing the Budget. Though it is not possible for this Legislature actually to take part in the preparation of the Budget, still this Legislature has not for that reason surrendered the public purse to the Hon'ble the Finance Minister or, for the matter of that, to the cabinet. We have in the last four years in our criticisms and constructive suggestions tried to formulate the plan and policy on which the Budget should be prepared. If I remember correctly, the members of the Coalition Party as well do not always fully approve the Budget as framed by the cabinet. But may we ask the Finance Minister if he has in any way tried to apply the plan and policy that we tried to formulate through our criticisms and constructive suggestions? Certainly it is not possible for us on this side of the House to give definite schemes, as we do not possess facts and data for framing such schemes. But yet we tried to give some idea about schemes and plans. From the attitude of the cabinet, however, it appears as if this matter of public finance has become a matter of private finance of the Hon'ble Finance Minister. This Budget may be best characterised as noted for haphazard grants for distributing patronage to a few fortunate favourite institutions——

Mr. ANUKUL CHANDRA DAS: On a point of order, Sir. There is no quorum.

Mr. DEPUTY SPEAKER: Secretary will ring the bell and, in the meanwhile, the honourable member may continue his speech.

Mr. NISHITHA NATH KUNDU: I shall not be wrong when I say that in formulating this Budget the Hon'ble Finance Minister—and, for the matter of that, the cabinet—have not followed any principle of their own——

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, is it the policy of the Coalition Party to see that the discussion fails for want of a quorum?

The Hon'ble Mr. H. S. SUHRAWARDY: No, Sir.

Mr. NISHITHA NATH KUNDU: When I say that the cabinet have failed absolutely to introduce any radical change in the budgetary policy, I want to substantiate my observation by quoting the percentages of expenditure in different items. Like previous years, the present Budget provides about 48 per cent. of the total revenue receipt for heads under "General Administration," "Administration of Justice," "Jails and Convict Settlements," "Police," "Superannuation Allowances and Pensions" and for heads under "Irrigation," "Agriculture," "Industries," "Medical", "Public Health" and "Co-operation," it provides only about 24 per cent. The percentages of expenditure thus remain the same as before. As I said before, our duty here is to determine the policy, and we did it. Sir, I now want to show that the ministry absolutely failed to fulfil their duties. If we scrutinise the different items of expenditure, we will see that it has been the regular custom with the cabinet to show deliberately inflated expenses on items of nation-building, with this idea in mind that they will never spend those amounts. That attitude has not also been changed in framing the next year's Budget. This statement can be substantiated only if we compare the figures of the Budget for 1940-41 with the figures in the revised Budget for 1940-41.

Sir, I shall begin with the Irrigation Department. In the Irrigation Department out of a very comparatively small amount budgeted for this year for contour survey in North Bengal, only about Rs. 45,000 has been spent. The amount for contour survey of Central Bengal lying east of Jalangi and Bhagirathi also remains unspent.

Under the head "Discretionary Grant by Heads of Provinces, etc." out of the amount budgeted Rs. 1,14,000 could not be spent.

Under the head "Miscellaneous Grants-in-aid and Contributions," although about Rs. 1,62,000 was budgeted, only Rs. 77,000 could be spent.

Under the head "Rural Reconstruction," "Adult Education" and sub-head "Direct Grants to non-Government Primary Night Schools—Non-recurring—Furniture and Equipment," though the amount budgeted was Rs. 70,000, only Rs. 5,000 was spent in 1940-41 and Rs. 5,000 has been allotted for the next year——

The Hon'ble Maharaja SRISCHANDRA NANDY, of Cossimbazar: The year is not yet over.

Mr. NISHITHA NATH KUNDU: If you have not been able to spend this amount during all these ten months, I do not think there is any possibility of this huge amount being spent in two months.

Under the head "Grants for the encouragement of literature" out of Rs. 20,000 budgeted, only Rs. 2,000 was spent. (The Hon'ble Mr. H. S. SUHRAWARDY: We won't waste it.)

Although the grant to the Bengali Sanskrit Association was shown to be Rs. 29,000, nothing was spent on that account. There is again non-utilisation of the provision of Rs. 80,000 for opening the Eden Ward in the Victoria Hospital at Darjeeling. There has also been a saving of Rs. 80,000 out of a provision of Rs. 90,000 for the improvement of Sadar Hospitals for the reason that the schemes did not mature during the year. In this way, by numerous examples, it can be shown that the inflated items of expenditure, especially those of the nation-building departments, remained unspent; so, where is the guarantee that the huge figures that have been shown against the nation-building departments as well as other departments would be actually spent next year? I do not think that there is any justification for showing inflated amounts like what have been done by Government and then asking the Legislature to pass Taxation Bills to balance their Budget. Sir, the Hon'ble the Finance Minister apprehended this attack from the Opposition that the members of the Legislature would tell him that he had falsely raised the cry of deficit. As a matter of fact, there will be no deficit, but with a view to gaining political and sectional advantages the ministry has inflated the expenditure side of the Budget so that they may have some justification for having the new taxation measures passed. Not only could the Finance Minister make out a case for new taxation, but he has also failed to prove that the people of the province are in a position to bear the burden of further taxation measures.

(At this stage the red light was lit.)

Sir, the red light has been lit and I have to finish; but before I finish I want to suggest one thing which might go to minimise to some extent the waste and mismanagement in framing and executing the

Budget. If the Budget is framed with the help of a group of persons elected by this Legislature and the Ministers and other executive experts of Government many of the grievances which have been given expression to here would not have to be made in future.

As to the haphazard manner in which the grants have been allotted, I would only draw the attention of the Hon'ble the Finance Minister to one or two items. Sir, there is a provision of Rs. 67,000 for a college at Chakhar. May I ask him on what principle he has made this allotment? There are districts in this province where as yet no college has been established. Now, I ask, is it in the mind of the Hon'ble the Finance Minister to come forward with lavish allotments in case any district comes forward with a proposal to start a new college? If that be so, why is it that no allotment has been made for the three new colleges in North Bengal, the Azizul Huque College at Bogra, the Adina College at Malda and the new college at Sirajganj——

Mr. DEPUTY SPEAKER: How long will you take, Mr. Kundu?

Mr. NISHITHA NATH KUNDU: Only a minute or two, Sir.

I shall now turn to page 127 of the Red Book. There are certain allotments here under the head "Miscellaneous." The allotment for the Calcutta Blind School is only Rs. 300. Why is it that the allotment for this school is so small? Is it because there is no need for more grant, or is it that the institution is not a very useful one? If we scrutinise these allotments, it will show that there is no principle or policy behind these allotments except only for the purpose of distributing patronages.

Sir, I do not congratulate the Hon'ble Minister on his achievement in framing this Budget, but I can say this much, that he is gaining in experience, and he has admitted that at least two of the nation-building departments have been starved. I only implore the Hon'ble the Finance Minister not to unnecessarily inflate the expenditure side of the Budget in order to prove that the Budget is a very prospective one and in the end of the year not to spend the amounts shown in the Budget.

Adjournment.

It being 8-2 p.m.—

The House was adjourned till 4-45 p.m. on Wednesday, the 26th February, 1941, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Wednesday, the 26th February, 1941, at 4-45 p.m.

Present:

Mr. Deputy Speaker (Mr. M. ASHRAF ALI) in the Chair, 9 Hon'ble Ministers and 196 members.

STARRED QUESTIONS

(to which oral answers were given)

Conduct of the President of the Diamond Harbour High English School.

*97A. **Mr. P. BANERJI:** (*a*) Is the Hon'ble Minister in charge of the Education Department aware that the present Subdivisional Officer, Diamond Harbour, who is the President of the Diamond Harbour High English School, insulted the members of the Managing Committee on the 16th May, 1940, by ordering them to get out of the meeting held in connection with the election of the Secretary caused by resignation.

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state the reason therefor?

(*c*) Will the Hon'ble Minister be pleased to state—

(*i*) whether the same President took away the proceedings books and other records of the school; and

(*ii*) what business, if any, was transacted at the meeting?

(*d*) Is the Hon'ble Minister aware that the said President gave promotion to one of the teachers to the post of Assistant Head Master without consulting the members of the Committee?

(*e*) Is the Hon'ble Minister aware—

(*i*) that a requisition was made by eight members of the Committee for holding a meeting; and

(*ii*) that no meeting is being called by the President?

(*f*) Is the Hon'ble Minister aware that the Electoral Roll prepared by the Head Master was not placed before the Managing Committee?

(*g*) If so, what were the reasons?

(*h*) Will the Hon'ble Minister be pleased to state what action, if any, he proposes to take in the matter?

MINISTER in charge of the EDUCATION DEPARTMENT (the Hon'ble Mr. A. K. Fazlul Huq): (*a*) There was an exchange of hot words between the Subdivisional Officer and some of the members of the Managing Committee but the Subdivisional Officer did not insult the members or order them to leave the meeting.

(*b*) Does not arise.

(*c*) (*i*) No records were taken away by the Subdivisional Officer but proceedings book was with him for some time.

(*ii*) No formal business was transacted at the meeting.

(*d*) No.

(*e*) Yes.

(*f*) and (*g*) Because the term of office of the Committee had expired.

(*h*) None.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to state the authentic reason for this excitement in the School Committee meeting?

The Hon'ble Mr. A. K. FAZLUL HUQ: I do not know the full details but what I could gather from the papers received is that in the course of discussion some of the members lost temper. The Subdivisional Officer caught the contagion and he also lost temper and there was an exchange of hot words.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state definitely on what issue hot words were exchanged so that we can understand the real position?

The Hon'ble Mr. A. K. FAZLUL HUQ: It is very difficult to answer. I have not got the report on that point, but if the honourable member wants fuller details I will ask for notice.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state where this meeting was held?

The Hon'ble Mr. A. K. FAZLUL HUQ: As far as I know, in the office.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state whether the electoral roll was placed at the very same meeting by the Head Master?

The Hon'ble Mr. A. K. FAZLUL HUQ: I have no information.

Mr. P. BANERJI: Is the Hon'ble Minister aware that though this quesion was put in the July session of the Assembly, and since then two sessions have passed, still no answer has been given? Will he please state the reason?

Mr. DEPUTY SPEAKER: How does that question arise?

Mr. P. BANERJI: Sir, it is my question. I gave notice of this question in July last. This question was neither answered in the July session nor in the winter session. Subsequently this session I wrote a letter to the Hon'ble Speaker and I wanted to know the reason why an answer to this question has been withheld for the last two sessions.

Mr. DEPUTY SPEAKER: What is your question now?

Mr. P. BANERJI: Sir, I want to know why answer to my question has been withheld for the last two sessions.

Mr. DEPUTY SPEAKER: That question does not arise.

Mr. P. BANERJI: Is the Hon'ble Minister aware that the Governing Body of the School Committee is not functioning since the 16th May, 1940?

The Hon'ble Mr. A. K. FAZLUL HUQ: There have been no meetings held, but that has not prevented the school from going on.

Mr. P. BANERJI: Is the Hon'ble Minister aware that according to the School Code, the Governing Body of every school must hold meetings once in two months?

Mr. DEPUTY SPEAKER: How does that question arise?

Mr. P. BANERJI: It arises, Sir, in this way, from the answer given by the Hon'ble Minister that in spite of the fact that there is no School Committee functioning, still there has been no difficulty in continuing the work of the institution. I want to enquire how the work of the institution can continue without calling a meeting of the Governing Body.

The Hon'ble Mr. A. K. FAZLUL HUQ: The work of the school does not depend on the meetings held by the Governing Body. The Governing Body is intended for governing the administration of the school. That is a different matter. No serious objection has been taken to that by anybody and no questions have arisen.

Mr. P. BANERJI: Is the Hon'ble Minister aware that eight out of the 12 members of the Governing Body applied to the Hon'ble Minister in charge of Education, the Chief Secretary and the Vice-Chancellor of the University, reporting about the conduct of the President of the Committee?

The Hon'ble Mr. A. K. FAZLUL HUQ: Yes, Sir. Representations were received.

Mr. P. BANERJI: Will the Hon'ble Minister be pleased to state what was the result of those representations and who made enquiries in the matter and acquainted the Hon'ble Minister of the department concerned with the real state of affairs?

The Hon'ble Mr. A. K. FAZLUL HUQ: As far as I am aware, the situation now is quite satisfactory and the relations are smooth. If the honourable member has got information to the contrary, I am quite willing to intervene to bring about a settlement.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state with reference to his answer (*c*) (*ii*) the reasons why the proceedings book was kept by the Subdivisional Officer with him for some time?

The Hon'ble Mr. A. K. FAZLUL HUQ: Generally the proceedings of a meeting are written at the time the meetings are held. Sometimes these proceedings books are taken away for the purpose of recording the proceedings. That may have been one of the reasons why the book was kept by the Subdivisional Officer. Otherwise I do not see any reason why it was so kept by him.

Mr. NIHARENDU DUTTA MAZUMDAR: Is it the duty of the Subdivisional Officer acting as the President to write the proceedings book or is it the duty of somebody else?

The Hon'ble Mr. A. K. FAZLUL HUQ: The President himself writes the proceedings book. That is the practice.

Rai HARENDRA NATH CHAUDHURI: No, it is the Secretary who writes it.

The Hon'ble Mr. A. K. FAZLUL HUQ: I thought that the President himself writes.

Mr. P. BANERJI: Will the Hon'ble Minister be pleased to state whether he is agreeable to receive a deputation of these members?

The Hon'ble Mr. A. K. FAZLUL HUQ: Yes, Sir. The Diamond Harbour school is a very important school and I shall be delighted to discuss the matter with the members of the Managing Committee and try to remove the cause of their grievances. I am quite willing to do that.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether the proceedings book was taken away with the consent of the Committee or without their consent on the authority of the Subdivisional Officer himself?

The Hon'ble Mr. A. K. FAZLUL HUQ: I cannot say, but I presume that the members of the Committee did not protest.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether the proceedings book recorded the proceedings of those meetings correctly or whether the proceedings of those meetings have been left out of the proceedings book where the conduct of the Subdivisional Officer acting as the President was involved?

Mr. DEPUTY SPEAKER: That question does not arise.

Mr. NIHARENDU DUTTA MAZUMDAR: All right, Sir, I will put the question in another form. Will the Hon'ble Minister be pleased to state how long was the proceedings book kept by the Subdivisional Officer away from the office of the School Committee?

The Hon'ble Mr. A. K. FAZLUL HUQ: I can't answer.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to state whether that Subdivisional Officer has got official superiority complex?

Mr. DEPUTY SPEAKER: That question does not arise.

Mr. ATUL CHANDRA SEN: With reference to answers (*f*) and (*g*), may I know when the term of office of the Committee had expired?

The Hon'ble Mr. A. K. FAZLUL HUQ: I want notice. It is a question of fact.

Amendment of Jute Regulation Act, 1940.

*97B. **Mr. MAQBUL HOSAIN:** (*a*) Will the Hon'ble Minister in charge of the Agriculture and Industries Department be pleased to state whether he has received petitions from jute-growers for amending "The Bengal Jute Regulation Act, 1940"?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state the total number of such petitions received from each district, separately?

(*c*) Is the Hon'ble Minister aware that there exists a feeling of discontent amongst the jute-growers after the operation of this Act?

(*d*) If so, is the Hon'ble Minister considering the desirability of amending the Act?

(*e*) If so, when?

MINISTER in charge of the AGRICULTURE and INDUSTRIES DEPARTMENT (the Hon'ble Mr. Tamizuddin Khan): (*a*) I have received numerous petitions asking for relaxation of the terms and provisions of the Act in order to accommodate special cases. I cannot trace any petition for formal amendment of the Act.

(*b*) and (*c*) Do not arise.

(*c*) I am aware that there has been discontent over what are alleged to be the defects of the record.

(*d*) Amendment of the Act is not necessary to deal with the great bulk of the alleged grievances. Action has been taken to ensure that genuine grievances are remedied as far as possible.

Mr. SURENDRA NATH BISWAS: With reference to answer (*c*), will the Hon'ble Minister be pleased to state what steps have Government taken to remedy the records where lands which have emerged out of water after the settlement operations have not been recorded as jute lands?

The Hon'ble Mr. TAMIZUDDIN KHAN: Sir, I do not follow his question.

Mr. SURENDRA NATH BISWAS: I beg to inform the Hon'ble Minister that jute land records were prepared according to settlement records. So we find in the records the plot numbers of settlement records. Now, the lands which emerged out of the water after the preparation of the settlement records have not been recorded. So, I ask the Hon'ble Minister what steps he has taken to remedy the defect, namely, the non-recording of jute lands which emerged out of water after the preparation of the settlement records.

The Hon'ble Mr. TAMIZUDDIN KHAN: All the lands on which there was jute have been recorded whether they emerged out of water or not.

Mr. SURENDRA NATH BISWAS: Is the Hon'ble Minister aware that the records of jute lands have been prepared according to plot numbers of settlement records only?

The Hon'ble Mr. TAMIZUDDIN KHAN: No, not always.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble Minister be pleased to state what steps has he taken to remedy the defects of the wrong records where wrong plot numbers have been recorded in a certain record as belonging to a certain person?

Mr. DEPUTY SPEAKER: How does that question arise?

Mr. SURENDRA NATH BISWAS: The question (*c*) is: Is the Hon'ble Minister aware that there exists a feeling of discontent among the jute-growers after the operation of this Act? Sir, the Act is not bad but the operation has been bad. While operating the Act, the records of jute lands have been so prepared that the plot numbers belonging to another person have been recorded as belonging to a certain person. So, I ask the Hon'ble Minister what steps have been taken to remedy that defect.

The Hon'ble Mr. TAMIZUDDIN KHAN: Instructions have been issued to rectify these mistakes.

Mr. SHAHEDALI: Will the Hon'ble Minister be pleased to state whether he has issued instructions to the district authorities to rectify the records where no record has been made under section 3(*2*) of the Jute Regulation Act?

The Hon'ble Mr. TAMIZUDDIN KHAN: For record under that section it is necessary that the grower should submit a petition praying for that. The cases of those who have submitted such petitions will be looked into and if found to be true records will be made under that section.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble Minister be pleased to state what steps has he taken to make the announcement of Government regarding corrections known to the jute-growers in villages?

The Hon'ble Mr. TAMIZUDDIN KHAN: The ordinary procedure that is followed in such cases has been followed in this case also. Pamphlets are being distributed to Union Boards and Jute Committees are being asked to inform jute-growers as far as practicable and also, I think, it will be announced by beat of drum.

Restriction on Jute Cultivation.

***97C. Khan Bahadur MOHAMMED ALI:** (*a*) Is the Hon'ble Minister in charge of the Agriculture and Industries Department aware that there exists a feeling in the minds of the agriculturists on account of the fact that no rotation of crops is permissible this year as jute cannot be sown in lands where paddy was grown last year as the process involved in correction of records will take time?

(*b*) If so, what steps does he propose to take to permit the sowing of jute within the limits of the quota allocated to each cultivator in plots where paddy was planted last year?

The Hon'ble Mr. TAMIZUDDIN KHAN: (*a*) This feeling may have existed in some places in the past but it must now have been effectively dispelled by the announcements made by Government and the instructions issued to all Union Jute Committees to the effect that all applications for permission to grow jute on lands not recorded up to the limit of the area covered by the licence shall be received and dealt with according to law at any time, even after the licence has been issued.

(*b*) Does not arise.

Mr. SURENDRA NATH BISWAS: With reference to answer (*a*), will the Hon'ble Minister be pleased to state whether hand-bills have been prepared and are being distributed to jute-growers, as just now stated by the Hon'ble Minister?

The Hon'ble Mr. TAMIZUDDIN KHAN: Probably this is being done. If my friend wants exact information, I must ask for notice.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble Minister be pleased to enquire whether these hand-bills have been prepared and if not, whether he would consider the desirability of getting these hand-bills prepared and issued to jute-growers in the villages immediately?

The Hon'ble Mr. TAMIZUDDIN KHAN: Every effective step is being taken. If my friend wants information on that point, I can supply him with that.

UNSTARRED QUESTIONS

(to which answers were laid on the table)

Failure of crops in certain subdivisions of Burdwan district.

41. Mr. BANKU BEHARI MANDAL: (*a*) Is the Hon'ble Minister in charge of the Revenue Department aware that there was a failure of crops in the year 1940 for want of rains in the subdivisions of Kalna, Katwa and Asansol in the district of Burdwan?

(*b*) If so, what steps does the Hon'ble Minister contemplate taking or has taken to ameliorate the condition of the people of these areas?

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Sir Bijoy Prasad Singh Roy): (*a*) Owing to insufficient rainfall there has been a partial failure of crops in these subdivisions.

(*b*) The following amounts have been sanctioned by Government:—

	Rs.
(1) Agricultural loans ...	95,000
(2) Land Improvement loans ...	36,000
(3) Gratuitous relief ...	6,300
(4) Improvement of tanks under the Bengal Tanks Improvement Act as test works ...	5,000

Ordinary test relief works have also been opened in some of the affected areas.

Maulvi ABUL HASHIM: Will the Hon'ble Minister be pleased to state if he is aware that in parts of subdivisions, there exists acute distress due to complete failure of the crop as opposed to partial failure, mentioned in the reply?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I have stated what the Government information is.

Maulvi ABUL HASHIM: Will the Hon'ble Minister be pleased to state if he is aware that cases of death due to starvation from village Pindirat, thana Mangalcot in Katwa subdivision, have been recently reported to the District Magistrate of Burdwan?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Government have got no information on that point up till now.

Maulvi ABUL HASHIM: Will the Hon'ble Minister be pleased to enquire into the matter?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Yes, Sir.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether Government have ordered remission of rent and revenue in those areas where there has been partial failure of crops?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: There is no law under which Government can order remission of rent unless it is *khas mahal* and as regards revenue, as it is a permanently-settled area, the question of remission does not arise.

Mr. NIHARENDU DUTTA MAZUMDAR: In view of the fact that there has been partial failure of crops in certain areas, will the Hon'ble Minister be pleased to state what steps Government have taken with a view to exempt peasants from such payment of rent?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: None.

Baths and latrines in steamers of River Steam Navigation Company and India General Navigation Railway Company.

42. Maulana MD. MUNIRUZZAMAN ISLAMABADI: (*a*) Is the Hon'ble Minister in charge of the Commerce and Labour Department aware—

(i) that there is no facility for separate baths and latrines in the inter-classes of the steamers of the River Steam Navigation Company and India General Navigation Railway Company; and

(ii) that inter-class passengers are to use the latrines meant for third class passengers situated in the lower deck?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state the steps Government contemplate taking to remedy this inconvenience?

MINISTER in charge of the COMMERCE and LABOUR DEPARTMENT (the Hon'ble Mr. H. S. Suhrawardy): (*a*) Yes: the demands on space preclude the provision of separate bathrooms and latrines.

(*b*) No action is considered necessary at present.

Babu NAGENDRA NATH SEN: In answer (*b*) it is stated: "No action is considered necessary". Will the Hon'ble Minister be pleased to state, by whom?

The Hon'ble Mr. H. S. SUHRAWARDY: If the honourable member will be pleased to look at the question, he will know.

Mr. ATUL CHANDRA SEN: With reference to answer (*a*), will the Hon'ble Minister be pleased to state if he is aware what is the percentage of space allotted to first class, second class, inter class and third class passengers respectively?

The Hon'ble Mr. H. S. SUHRAWARDY: Certainly I am not aware of it.

Mr. ATUL CHANDRA SEN: With reference to answer (*b*) will the Hon'ble Minister be pleased to state why no action is considered necessary at present?

The Hon'ble Mr. H. S. SUHRAWARDY: I cannot reconstruct or enlarge the steamers or give additional space where there is not any.

STARRED QUESTION

(to which oral answer was given)

Franchise of registered trade unions.

*95. **Mr. J. N. CUPTA:** (*a*) Will the Hon'ble Minister in charge of the Commerce and Labour Department be pleased to state whether it is a fact that an agreement was reached at the Conference of Labour Ministers held in Delhi last year that trade unions registered by the Central Trade Union Registrar will be given franchise by the Province at whose jurisdiction the headquarters of trade unions are located?

(*b*) If so, will the Hon'ble Minister be pleased to state what action, if any, has been taken by this Government to give effect to the agreement?

The Hon'ble Mr. H. S. SUHRAWARDY: (*a*) No. Apparently the honourable member refers to the question of delegation of powers to Provincial Governments regarding trade unions whose objects are not confined to one Province, which was discussed in the First Conference of Labour Ministers.

(*b*) Does not arise.

Mr. J. N. GUPTA: Will the Hon'ble Minister be pleased to state what was actually discussed in that conference?

The Hon'ble Mr. H. S. SUHRAWARDY: An enormous number of subjects were discussed at that conference which have been embodied in the report of the proceedings issued by the Government of India.

Mr. J. N. GUPTA: Will the Hon'ble Minister be pleased to state if there is any Railway Trade Union which has not been examined by the Tribunal appointed by the Government of Bengal?

The Hon'ble Mr. H. S. SUHRAWARDY: No, Sir, I am not aware of that.

Mr. J. N. GUPTA: Will the Hon'ble Minister be pleased to state if he is aware that there are Railway Trade Unions the jurisdiction of which extends to more than one province in India?

The Hon'ble Mr. H. S. SUHRAWARDY: There are such Railway Trade Unions in existence.

Adjournment motion.

Mr. ATUL CHANDRA SEN: Sir, yesterday I gave notice of an adjournment motion about a Press statement made by the Hon'ble the Chief Minister in connection with the Census operations in the province and Mr. Speaker told me that he had hardly had any time to consider the question that day and that he would consider it to-day. May we know, Sir, where the matter stands?

Mr. DEPUTY SPEAKER: In view of the fact that the papers are now in the hands of Mr. Speaker who is indisposed, nothing can be done for the present. I hope, Mr. Speaker will himself decide the question very soon.

Mr. ATUL CHANDRA SEN: But then, Sir, the question of urgency may be raised.

Mr. DEPUTY SPEAKER: As regards the urgency, I think, it will be waived.

GENERAL DISCUSSION OF THE BUDGET.

Mr. ATUL KRISHNA GHOSE: Mr. Deputy Speaker, Sir, the Budget for the year 1941-42 is looming large not because the Hon'ble Mr. Shahid Suhrawardy has come forward with a Sales Tax but because of the war situation. The Hon'ble the Finance Minister has made a statement which, if we read in between the lines, will appear to be full of inconsistencies. If I am allowed to speak on his own statement, let me criticise a few lines which he himself has uttered. The Hon'ble the Finance Minister has said: "The estimates anticipate a deficit on revenue account of 1 crore 34 lakhs and provide for a closing balance of 33 lakhs only. The latter amount is hopelessly inadequate as a working balance and is less even than the minimum balance that we are required to maintain with the Reserve Bank and in Treasuries". Sir, from his own speech we can understand that the Government of Bengal is financially bankrupt to-day. They have not the means to maintain the minimum balance with the Reserve Bank. In the ordinary course of transaction, if a customer cannot keep the minimum balance in the Bank, his cheques will be dishonoured and his accounts will be closed. Such is the piteous condition of the finances of this province under the regime of the Hon'ble Mr. Suhrawardy, and this we have just come to learn from the statement of the Hon'ble Minister himself.

Mr. Deputy Speaker, Sir, the Budget speech of the Hon'ble the Finance Minister is a statement full of inconsistencies, and it seems to me that the Hon'ble Mr. Suhrawardy is only trying to excel the Hon'ble the Chief Minister in inconsistency. If a Minister could hoodwink everything by bluff and bluff alone, then these two Ministers could safely carry out everything by bluff. But, Sir, this matter of fact world is such that the hide and seek policy cannot go on for ever. The Hon'ble the Finance Minister has begun with a bluff and declared to the people of Bengal that "a progressive Government in the discharge of its manifold responsibilities must necessarily go on increasing its scale of expenditure on nation-building activities". In the opinion of the Hon'ble the Finance Minister Government will go on increasing its expenditure without caring to know where to stop and where to curtail it. If this is the idea of the Hon'ble the Finance Minister, I would tell him to bid good-bye to the Finance Department and to take shelter somewhere else. Not satisfied with this, the Hon'ble Minister further gives expression to something as if he is living in a fools' paradise. He says, "I shall have to explore further means of increasing our resources at no distant date". Are we to expect that the Hon'ble the Finance Minister will come forward with another taxation measure? Are we to understand that he will come with another sword over the head of this Legislature demanding a fresh tax? May we know what form of taxation it will be—direct or

indirect? Let him come forward with a statement as to what is his intention before he expects the members of this Legislature to pass this Budget and pass all other items which he has stated in his speech.

Sir, the present Bengal Cabinet consists of men who are incapable and unworthy of administering their own domestic affairs: I say this not as a personal attack on the members of the Cabinet. I simply say that this Ministry is wholly incompetent to manage the administration of a province like Bengal. The other day when Mr. Abu Hossain Sarkar made a remark that some of the Ministers had mismanaged their own estates and personal properties, the Hon'ble the Finance Minister at once retorted that he personally had inherited no paternal property nor had he ruined his personal property. May I ask him, Sir, whether he is ruining the public finance of Bengal or not, and whether he has not brought a solvent Bengal Government to the verge of bankruptcy and financial ruin? Had the Hon'ble the Finance Minister done that in his personal and private capacity, people would have by this time been waiting for him outside with a body-warrant and would have at the first opportunity caught him and lodged him in jail. And in that case he would have to shed real tears and not crocodile tears as he is shedding here now in this House.

Mr. Deputy Speaker, Sir, whatever we may say will have no effect on the Hon'ble the Finance Minister, and the reason therefor is well known to us; we are fully conscious of the overwhelming majority he is carrying behind him with the help of which he can carry any measure through this House. We are fully conscious of that, but still we who represent our constituencies here have got to put forward our view-points, no matter whether these are pleasant or not to the Hon'ble Mr. Suhrawardy, and we can certainly expect him to give us a patient hearing. Personally speaking, I have neither any friendship with nor any grudge against any of the Hon'ble Ministers.

Mr. Deputy Speaker, Sir, the Hon'ble Finance Minister declares that they have succeeded in securing the growers of jute a price that would not have been possible had the forces of competition been allowed a free play. My esteemed friend Mr. Jalan gave a vivid description of the happenings of this jute transaction. The Hon'ble Minister may think in his own way but he does not realise the hard truth that he has committed a great blunder in purchasing 48,948 *pucca* bales of jute in June and July, 1940, with the object of securing an adequate price for the crop of 1940. The cost was Rs. 29,25,000. As regards any extra purchase or any extra storage that may be dealt with elsewhere but when I take this particular amount which is valued at Rs. 29 lakhs and several thousand, will the Hon'ble Minister decline to say that this transaction has ended in a great loss? May we know who is responsible for this terrible loss? May we know who was the officer and under whose instruction the Hon'ble Finance Minister entered into this transaction? So far as I can understand, it was none

of his business. He does not know the jute market. He does not seem to follow the fluctuations of price from day to day and how the events turn—either in favour or against. In these circumstances even though his motive might have been good he has incurred a loss and the loss amounts to several lakhs of rupees which could have been supplied to the poor people of Bengal. With this sort of blunder who are responsible for this huge deficit with which we are faced to-day? The Hon'ble Finance Minister, whenever he finds a difficulty, comes with this cry that he has done these things for nation-building activities.

I will quote another example of his nation-building activity. We understand that the Government have purchased two plots of land near the High Court at a cost of 8 lakhs of rupees and what are they going to do with these two plots of land? Those two plots of land will be kept vacant till the war is over, till the normal prices of beams, iron and other things return. Then they will formulate a scheme and will erect a building, and for what purpose? For the residence of Government officers. This is his plan. But look at the situation outside this House. Thousands of people are marching in hunger. Several rivers are in a dying condition. The Hon'ble Irrigation Minister has not time to move. He cannot go to the distant villages. He cannot go to the different districts. If he once goes some people will come with some flowers. He will receive them and his photograph will come out in the *Bengal Weekly* and he is satisfied and the Bengal Ministry is satisfied. But remember, you will have to approach your constituencies again and those very people will ask you, "What about your river Bhairab scheme? What about your schemes and your declarations?" You will have to give some reply—either in the negative or in the affirmative and be prepared for that situation. We have been dinning constantly in his ears, "Just go to the Bhairab, just go to the Nabaganga, just go to the Gumti and see actually what state of things prevails there." Even if you cannot carry out the schemes, you can go there and speak to them. But you have neither the time nor the energy nor the courage.

Mr. Deputy Speaker, Sir, the situation is this: Be it the Government of Huq Ministry or be it the Government of any other Ministry, Bengal stands in the very same position as it was in the year 1935-36. You put the question to the peasantry, "Is your financial position better in any way than the year 1937?" He will say, "No". "Is your standard of living in any way better than 1935?" "No". "Is your crop satisfactory?" "No". "Manure satisfactory?" "No". "What about your children's education?" "No provision". "What about your wife's provision?" (Laughter); "Nothing whatsoever". This is the real state of things. You should realise it. It is no use declaring to the public that you are always engrossed in nation-building activities. The nation knows it fully that the people are without food, they are without clothes, they are without anything they deserve for living

as human beings. If this is not hard truth, I do not know what is truth to-day in rural Bengal. Go to the rural Bengal and ask what is the price of jute to-day in comparison with the year 1935; what is the price of paddy to-day in comparison with the year 1935; they will give you one reply. You may remain satisfied with a few hooligans and a few self-seeking people who may for the sake of employment or for some other favour give you flowers and you may put your photographs in the *Bengal Weekly*. You have exceeded 1 lakh 42 thousand in publicity expenditure. Simply for the blocks of Ministers and their garlands I think 50 thousand rupees have been spent. Be satisfied with your garlands when your people are being dried up for want of food, for want of cloth and other painful necessities of life. History will take note of your activities one day. You will have to repent. That is the final verdict of the people of Bengal.

Mr. JOGESH CHANDRA GUPTA: Mr. Deputy Speaker, Sir, I cannot help congratulating the Hon'ble the Finance Minister on a very unique achievement. He has presented a deficit budget of Rs. 1 crore and 34 lakhs. He has introduced two new taxation measures. He has even brazen-facedly stated that he contemplates further taxation at no distant date. He himself understood that he was going to trouble the peace of mind of the potential tax-payers. Yet he has succeeded in earning congratulations from the Leader of the European Group, from the members of the Coalition, Scheduled Castes and others. What can be more unique, and what can be more fortunate on his part than this? The reason for the congratulation by the Leader of the European Group is not far to seek. His war advocacy, enthusiastically made, has earned the appreciation of the Europeans who naturally would not fail to appreciate this. But, Sir, the position is intriguing indeed. The Hon'ble the Finance Minister is a stalwart of the Muslim League and as such it is not easy to reconcile his war fever with his party ideals. Mr. Jinnah has repeatedly declared that the Muslim League has nothing to do with the war and yet his strongest supporters seem now to be war-minded more than the persons directly and indirectly engaged in war. Poor Mr. Jinnah! these be thy friends and followers!

Sir, I need not have referred to this war advocacy of the Hon'ble Finance Minister but for the inaccurate estimate that has crept into the Budget estimate of receipts on the assumption at page 14 that shipping facilities will improve to some extent. Is it not too optimistic in view of the clear warnings of the coming intensification of U-Boat warfare? Is it not too optimistic in view of the sinking of 225,000 tons in a single day?

The Hon'ble Mr. H. S. SUHRAWARDY: When did that happen? Don't believe Herr Hitler so much.

Mr. JOGESH CHANDRA GUPTA: Let the Hon'ble Minister believe the English Statesman and the Premier. Whatever that may be, there is no doubt that there would be an intensification of U-Boat warfare. On that basis it is too optimistic to expect such an increase in receipt. A budget in order to be a true budget must be correlated to the needs of the province. Nobody will accuse the Hon'ble Finance Minister that his present budget does so. Of course, I beg his pardon, in one respect it has been correlated to the needs of the province. Sir, the Hon'ble Finance Minister has been associated with labour work and he has experience that women labourers when they go away for work, when they cannot leave their children with somebody who will look after them, generally dope them in order to prevent them crying when they are away at work. The Hon'ble Finance Minister has applied that experience on a provincial scale, for otherwise I cannot understand the provision at page 53 of the expenditure on excess indent of opium. It can only be for the purpose of doping the Bengal masses who on account of their sufferings would cry out and disturb the equanimity of the Minister.

Let us now consider what are the urgent needs of the province of Bengal. I cannot help crediting the Hon'ble Finance Minister with brains enough to understand the urgent needs of the province of Bengal. He knows it as well as others that the real problem of Bengalees is to get two square meals a day, to save them from the jaws of death by preventing the preventible diseases and when they are alive to give them some education so that illiteracy may be removed and the Bengalees may grow and develop into manhood. But what do we find? Has he tackled the problem of existence of the Bengalees? He, I find, has shifted the blame on the inadequacy of the administrative machinery which is ill-equipped. Sir, those who know parliamentary pretaice—and I have no reason to suppose that the Hon'ble Finance Minister does not know it—know it very well that a Minister cannot possibly justify his want of policy, his inaction, before the masses or before the representatives of the people in the Assembly by shifting the blame upon the officials subordinate to him who cannot defend themselves.

The Hon'ble Mr. H. S. SUHRAWARDY: I have not done that.

Mr. JOGESH CHANDRA GUPTA: He knows——

The Hon'ble Mr. H. S. SUHRAWARDY: Don't misunderstand me.

Mr. JOGESH CHANDRA GUPTA: Re-read the statement that has been made and you will understand that.

The Hon'ble Mr. H. S. SUHRAWARDY: Really!

Mr. JOGESH CHANDRA GUPTA: It is neither courageous nor fair to shift the blame on those people. He has got to explain. It is very well known that officials cannot possibly tackle the big problems alone, particularly when the Ministers have always tricked the representatives of this Assembly and the masses by making lump provisions without any plan or policy for the purpose of spending them and that explains the reason why we find concerning almost every department which is called a Nation-building Department, there has been a saving. They have not been able to utilise the grants. It is useless to blame the administrative machinery for that. Who does not know that the problems are so big that in order to execute the policy and programme, the wholehearted co-operation of all sections of the inhabitants of the province, irrespective of their religious or of their political affiliations is necessary. This Ministry styles itself and claims to be a popular Ministry. If they want to tackle the real needs of the province, they will have to organise all the man-power and the resources of this province and it would not do to blame the administrative machinery for that. The fault is not of the tool; the fault is of the workmen. Bad workman always complains about the tool. Sir, what is necessary is a bold and courageous policy. It is too big to be tackled by officials and can only be tackled if they put forward an effective plan, effective organisation, in which all could willingly co-operate. But this Government even in the matter of amendments in this House want to move their own amendments in the same language as opposition amendments in order to show that they are responsible for any improvement that takes place.

The Hon'ble Mr. H. S. SUHRAWARDY: No, no.

Mr. JOGESH CHANDRA GUPTA: They do not want other parties to come and work for two reasons. First of all, they are afraid of allowing other parties an inside knowledge of their internal doings, and, secondly they do not know how to utilise and implement all the resources available. Sir, the problems before this province with which the Finance Minister has got to synchronise his budget are an intensive agricultural plan for better agricultural crop, better manure, natural and chemical, better marketing facilities, credit facilities, crop loan facilities, etc., and at the same time resuscitating of the dead and dying rivers in Bengal to protect the inhabitants of Bengal from the hands of malaria and other fell diseases. Are they doing, are they attempting to do, anything of that kind? They are not.

Sir, the Hon'ble Chief Minister has been recently day in and day out filling the columns of the newspaper with his apprehension that there has been a decrease in the Muslim population in the preliminary count, if my suspicion is correct, and he thinks that it is due to the conspiracy of other communities. So, they adjourned the Assembly where people

had come to do their duties at the expense of the public exchequer. They ran out to those places to find out what was the reason. It is no good running about and incurring travelling expenses by going long distances. Nor is there any good in their travelling in a higher class with a lower class ticket. They should pause and ponder for the cause that is at the bottom of it. Malaria and other fell preventible diseases have extended to the Eastern Bengal districts and there they are taking a very heavy toll. We all know that the poor, ill-clad and half-starved Muslim cultivators in Eastern Bengal districts are falling easy victims to these diseases. There they ought to look out for the cause of decrease, but they will not do that. I would ask them not to tax the public exchequer too much. Let them go up to Nadia and to the Faridpur district which is a very short run from Calcutta, and they will find that the whole villages—the adult and the children alike—have been wiped out due to malaria of a very malignant type. But, Sir, they would not look to those things. They know that it is too embarrassing for them to even contemplate those things and they want by the trick of lump sum provisions, without any plan or policy, to hoodwink the masses and the representatives of the masses in this Assembly. This game has gone on too long. If we look at the budget estimates, we will find that they are following the old bureaucratic system of budgeting. Their first concern is to plump up the administrative machinery and the officials. They in those other days—in the days of the old bureaucratic Government—wanted to strengthen——

(At this stage the blue light was lit.)

Sir, may I have another two minutes' time only?

Mr. DEPUTY SPEAKER: All right.

Mr. JOGESH CHANDRA GUPTA: They in those other days—in the days of the old bureaucratic Government- wanted to strengthen the administrative machinery in order to keep in check the people of this land who would try to think of freedom, and the present Government are also doing exactly the same thing. But this will not do. I seriously warn the Government that unless they take up a comprehensive scheme, undertaking simultaneously improvement in agriculture, resuscitation of dead and dying rivers, credit and marketing facilities, a planned organisation to develop the department of agriculture for solving the problem of unemployment of the landless population, the Ministry will be charged with criminal neglect of duty. When the individual grants will be discussed, I am sure these matters will be examined in detail. But let me finish by warning the Ministry that this sort of playing with the finances of the country, this sort of callousness to the minimum needs of the country will not long be tolerated. Let them realise—if the Bengal agriculturist dies, who lives, and if the Bengal agriculturist lives, who dies?

Mr. SHAHEDALI: Mr. Deputy Speaker, Sir, I have carefully gone through the Budget and the statement made by the Hon'ble the Finance Minister, but I could not find anything on which I could congratulate him. But the congratulation coming from the Leader of the European group has made his temper hot, and he has no inclination further to hear any arguments directed against the Budget. Now, Sir, whenever one fails in reasoning, he takes recourse to analogies. In the Budget which has been presented to us, Sir, there is no economic planning, there is no scheme anywhere but still the Hon'ble the Finance Minister wants to hide his failure to tackle the burning problems of Bengal by using bombastic and high-sounding phrases in his statement. He has spoken of nation-building activities many times, but I could not find anywhere in the Budget anything provided for really nation-building purposes. So far as the Finance portfolio is concerned, there have been changes in the personnel of the Ministry but each Finance Minister has done nothing except taxing the poor people of Bengal. And the Finance Minister has not only imposed taxes on us in the past but he wants to tax us in future as well. There is a Bengali proverb—

"মার আর ধর পিঠ করেছি কুলো,
বকো আর ঝকো কাণে দিয়েছি তুলো।"

The same is the case with the Hon'ble the Finance Minister. Whatever you say about the Budget presented by him, he will not listen to any reason or argument, but he is bent upon acting in his own way because he has got a majority.

Now, Sir, the Ministry has published a book called "Provincial Autonomy in Bengal", and in that book have been mentioned various things to show that the Ministry's achievement is great. For example, it has formed a Committee, the Non-Agricultural Tenancy Committee, but no good has been done to people of municipal towns or non-agricultural tenants of Bengal. That Committee has not yet submitted its report, although the Hon'ble Revenue Minister the other day stated that there was a chance of that report being taken into consideration in the autumn session of this Legislature.

Sir, next comes the Rent Reduction Committee, but nothing has up till now been done so far as rent reduction is concerned. As regards the Chaukidari Committee, we do not know whether that Committee has yet submitted its report, but it is well known that no action has been taken in that direction, and we do not find in the Budget any provision for that purpose. There was also a talk of having free dispensaries in union boards, but there is no mention of it in the Budget.

Then Sir, our clever Finance Minister has stated that he is spending large sums of money for nation-building purposes, but I do not find any substantial provision made in the Budget for a real nation-building scheme.

Sir, I submit that what is required of an Hon'ble Minister of Government is that he should be strictly honest and that he must have planned schemes, but both these things, I regret to say, are lacking so far as our Ministers are concerned. The Ministers have no schemes ready for the purpose of spending public money. The Hon'ble the Finance Minister has observed that much of the revenues of Bengal has been taken away by the Central Government. About Rs. 38 crores of revenue is realised in Bengal, but out of this Rs. 38 crores only 11 or 12 crores is left with the Government of Bengal and the rest is swallowed up by the Central Government. While the other provinces in India do not contribute so much money towards the Central Government, they are on the other hand getting more money from the Central Government than Bengal. And I ask, what does it mean? It proves the worthlessness of our Ministers; the Central Government knows that these Bengal Ministers do not know how to protest, and that like so many helpless people they are always eager to abide by the decisions of the Central Government.

Then, Sir, I find that Rs. 4 lakhs has been given to Industries; I would request the Hon'ble the Finance Minister to give more money to that department. As regards cottage industries, the Hon'ble Minister has stated that he wants to popularise such industries in Bengal, but I would remind him that by making a mere statement to that effect he would not be able to popularise cottage industries. Further, he has got to see that the products of cottage industries are able to compete with machine-made goods. If this is not done, the amounts which will be spent on such cottage industries will be simply misspent.

Then comes the question of Fisheries. Sir, I had in the past referred to the question of having a Department of Fisheries of our own, but I learn that except having requisitioned the services of a Fishery Expert from Madras, nothing has been done so far. We do not know what has become of the report which has been submitted by the Expert from Madras. The then Hon'ble, now Mr. Nalini Ranjan Sarker paid a visit to Matlab police-station and laid the fundation stone of a fishery school. The people of the locality spent about 10 to 12 thousand rupees for erecting a two-storeyed building. But up to now nothing has been done to implement that or to start a fishery school in that locality. The other day the Hon'ble Mr. Tamizuddin Khan went to that locality and a proprietor of the school approached him and requested him to do something in the matter, and I believe he will convey the same to the Finance Minister. Simply granting

lump sum will not do any good to the people of Bengal. In the Punjab the Government there generally give money to several private companies. They purchase shares of those companies and thereby help the companies and also infuse confidence in the public to purhase shares. As a result the companies are made financially solvent and they can do good to the people of that province. Similarly, in this province too, instead of granting lump sum here and there there should be a scheme to help the infant industries so that the people of Bengal may be benefited and the industries of Bengal may be much improved. By doing all these things they can improve the condition of the agriculturists of this province.

Then, Sir, I come to Agriculture. It has been admitted by the Hon'ble Minister in his statement that for the last four years they have not done anything, though they have stated many things in their speeches. The Finance Minister in his Budget statement says: "It is not at all surprising that the standards of administration of many of our departments compare unfavourably with those of other provinces that have had the good fortune to be possessed of plentiful revenue. I may give two outstanding examples. Our Agricultural Department which should be in a position to render most valuable service to the agriculturists of the province has been so starved all these years that the existing staff cannot fulfil more than a fraction of its obligations." Then, regarding the Irrigation Department the Hon'ble Minister says: "I refer to the Irrigation Department—is nothing short of a scandal."

Regarding agricultural demonstrations, I beg to submit that there is no scheme of work. In every district there is agricultural demonstration but the officers do nothing; they never go to the interior, do not advise the people as to what crop will be suited for which land. But the Hon'ble Finance Minister has set apart a large amount for the purpose of appointing officers for having agricultural demonstrations. But what do they do? When the Hon'ble Minister goes to Comilla station or to any station, these officers come in large numbers to receive him but do nothing else. They will be utilised for organising Muslim League Party and the money will be wholly spent but they will not do anything for the real good of the people of the province.

As regards irrigation, the Hon'ble Minister has admitted that it has become a scandal. He knows perfectly well that the people of Tippera district more than once brought it to the notice of the Minister of Irrigation and Communications that Gumti every year is doing havoc to the people of the locality. They have also mentioned about the river Teetash and also the river Dakatia in Chandpur subdivision. Some time back it was stated that there will be an escape scheme so far as the Gumti is concerned. We have heard about escape schemes and all sorts of schemes but even up to last year nothing

has been done. I hope the Hon'ble Finance Minister will do something so far as the Gumti, Teetash and Dakatia in the district of Tippera are concerned.

Sir, so far as the Education Department is concerned, I am grateful to the Hon'ble the Chief Minister for allotting a huge sum towards the Dacca University. I would request him ti give further sum to that University so that the people of East Bengal may get themselves well educated and their grievances may be removed.

Regarding primary education, I think, this is also a scandalous affair. Let me take the district of Tippera. There are persons in the District School Board Committee, some of whom have no education; still they are at the helm of education. They have got no scheme at all. Money is given, tax is realised; but that money is not properly spent. The school teachers run from the villages to the town and after running several times they manage to get their school recognised. Whoever is vigilant gets his school recognised and who is idle cannot. I can cite an example. I myself had one school. It was established 40 years back and in the neighbourhood there was no school; but the School Board Committee of the district of Tippera had the kindness not to recognise it and to give recognition to a Junior Madrassah which is only ½th mile off, though there is no student at all. Even at the present moment in my school there are 150 students in the primary school and I have to bear the expenses of the school. May I know the reason why this thing has been done? There were several schools and those schools were once recognised and subsequently they were not recognised at all. I do not know what led the School Board Committee not to recognise them though they had once been recognised, and again, when the teachers of those schools ran to the school authorities they were again recognised. I do not know what is the gamble behind and what is the motive behind all these scandalous activities of District School Board.

Then, Sir, I am going to say something regarding the Purdah College. This Purdah College has not done any good to ordinary Muslims. It has done good only to Khan Bahadurs, Rai Bahadurs, Khan Sahibs and Rai Sahibs, who are in a position to afford to educate their daughters at great expense. If the amount which has been spent for the Purdah College was spent for primary education, in that case out of 26 districts, I think, 14 districts could have been given primary education. All this money has been misspent and it has done no good to the people of Bengal. It has done good only to big people.

Regarding jute, the Hon'ble Finance Minister has taken a credit so far as this matter is concerned. He has said, "I do not claim that we are out of the wood yet but I do claim—and it is with great pride that I make this claim on behalf of the present Government—that we

have succeeded in securing to the growers of jute a price that would not have been possible had the forces of competition been allowed free play and the *raiyat* had no protection against the superior bargaining position enjoyed by other interests and for the first time in the history of this province Government have secured the co-operation of the Indian Jute Mills' Association in an endeavour to obtain fair prices to the growers and to stabilise conditions throughout the trade."

Mr. DEPUTY SPEAKER: Mr. Shahedali, your time is up. Please finish in a minute.

Mr. SHAHEDALI: He says that he has entered into some sort of agreement with the Jute Mills Association. Has he come to any decision regarding the lower quality of jute? We have seen in the papers and we have also heard from the Hon'ble Minister that they are bound to purchase a certain quantity of jute within some specified months. But they have not performed that obligation and even now in the villages the price of jute is Rs. 2-8. Sir, may I ask, is this the condition he has got from the Jute Mills Association? If that be so, then he has done wrong to the people of Bengal instead of doing good to them. God save us from our so-called friends.

Khan Sahib Maulvi AMINULLAH : স্পীকার মহোদয়! আমি বংলা সরকারের ১৯৪১-৪২ সনের রচিত বাজেট সম্বন্ধে দু'চারটি কথা বলতে দাঁড়াইয়াছি।

Sir, মাননীয় অর্থসচিব মহোদয় বর্ত্তমান বাজেটে এক কোটি ৩৪ লক্ষ ২৪ হাজার টাকা ঘাটতি পড়িবে বলিয়া অনুমান করিয়া বলিয়াছেন যে, জাতি গঠণ মূলক কাজের জন্য ট্যাক্সের মাত্রা আরও বাড়াইতে হইবে।

মনে হয়, বাংলাব মন্ত্রীমণ্ডলীকে বহুবার বলা হইয়াছে যে, বাংলার আয়ের প্রতি লক্ষ্য রাখিয়া ব্যয়ের ব্যবস্থা করার জন্য। কিন্তু তাঁহারা সেদিকে ভ্রূক্ষেপ না করিয়া দিনের পর দিন এবং বৎসরের পর বৎসর ব্যয়ের মাত্রা বাড়াইয়া দীনদরিদ্র ঋণগ্রস্থ জনসাধারণের উপর ট্যাক্সের চাপ দেওয়ার ব্যবস্থা করিয়াছেন। এই জন্য এই বাজেট নিন্দনীয়। কোন কবি আরবী ভাষায় বলিয়াছেন اقطع قميصك بقدر ثيابك! অর্থাৎ cut your coat according to your cloth. এই ঘাটতি বাজেটের জন্য বাংলার মন্ত্রীমণ্ডলী কি দায়ী নন?

Sir, গত দুই বৎসরের ভিতরে ভারত সরকার ও বাংলা সরকার বাংলার জনসাধারণের উপর বহুপ্রকার ট্যাক্স ধার্য্য করিয়া তাহাদিগকে জর্জ্জরিত করিয়া ফেলিয়াছেন। যথা :— (১) বৎসরে ৩০৲ টাকা করিয়া Income tax দিতে হয়। (২) প্রাথমিক শিক্ষার জন্য গ্রামবাসীর জমির উপর ও ঘরের এবং টাকার উপর ট্যাক্স বসাইয়াছেন। (৩) পল্লী উন্নয়নের কাজের উপর $\frac{১}{৪}$ এক চতুর্থাংশ টাকা ট্যাক্স করিয়াছেন। (৪) প্রত্যেক নলকূপের জন্য গ্রামবাসিদের ২৫৲ টাকা করিয়া দিতে হয়।

(৫) দিয়াশলাইএর উপর ট্যাক্স। (৬) রেল এবং মালের উপর ভাড়া বৃদ্ধি। (৭) Petrol ট্যাক্স। (৮) খামের দাম বৃদ্ধি। (৯) কেরোসিন তৈলের উপর ট্যাক্স। এত প্রকারের ট্যাক্স হওয়া সত্ত্বেও মাননীয় অর্থসচিব মহোদয় তাঁহার বক্তৃতায় বলিয়াছেন যে আরও নূতন ট্যাক্স হওয়ার সম্ভবনা। এইরূপ যদি বাংলার জনসাধারণের উপর ট্যাক্সের পর ট্যাক্স বসিতে থাকে, তাহা হইলে পরিণামে তাহাদের দুর্দ্দশা যে চরমে পৌঁছিবে তাহা নিঃসন্দেহে বলা যাইতে পারে। দেশের পাটের দাম নাই এবং জমির উর্ব্বরতা হ্রাস পাওয়ায় এমন উপযুক্ত ফসল জন্মায় না যদ্বারা কৃষকগণ সারাদিন অক্লান্ত পরিশ্রমের পর পেট ভরিয়া দুই বেলা খাইতে পারে। একদিকে তালুকদার, জমিদারগণের খাজনার চাপ অপরদিকে ঋণ-সালিসী বোর্ডের কিস্তি ও চৌকিদারী ট্যাক্সের চাপ। এমতাবস্থায় আমি আশা করি যে বাংলা সরকার বাংলার জনসাধারণের উপর নূতন ট্যাক্স না করিয়া বরং Agriculture tax ও অফিসারদের বেতন কমাইয়া ঘাটতি বাজেট পুরণ করার ব্যবস্থা করিবেন।

Sir, এই বাংলা দেশে প্রায় ৫ কোটি লোকের বাস। তাহাদের মধ্যে শতকরা ৮৫ জন দরিদ্র এবং গ্রামে বাস করে। তাহাদের সন্তানসন্ততিরা অধিকাংশই প্রাথমিক শিক্ষা গ্রাম্য পাঠশালা যোগে পাইয়া থাকে। মাননীয় অর্থসচিব মহোদয় তাহাদের শিক্ষার জন্য মাত্র ৭ লক্ষ টাকা বেশী ব্যয় বরাদ্দ করিয়াছেন। দেড় লক্ষ টাকা তপশীলভুক্ত জাতির শিক্ষার উন্নতি কল্পে দিয়াছেন। ৫৷৷৹ লক্ষ টাকা some selected districtএর some selected প্রতিষ্ঠানে আপোষ বণ্টন করিয়া দিয়াছেন এবং নিয়াছেন। এই প্রকার বিচার দ্বারা বাংলা সরকার বেশী দিন সুনাম রক্ষা করিতে পারিবেন বলিয়া আমার মনে হয় না। এই জন্য আমি প্রথমেই সরকারকে সতর্ক করা সমিচীন মনে করি।

Sir, বাজেটে দেখা যায় সরকার ব্রতচারী সোসাইটীতে ৪০ হাজার টাকা দান করিয়াছেন। এই সমিতির কাজ আপত্তিজনক। আমি বলি এই সমিতি দ্বারা জাতীয় উন্নতি সাধন হয় না। তাহা যদি হইত তবে বায়স্কোপ, থিয়েটার প্রভৃতি দ্বারাও জাতীয় উন্নতি সাধন হয়। বর্ত্তমান সময়ে স্কুলে এমনই বহুরকমের ব্যায়ামের প্রচলন আছে। এই শিশু বালকের ক্ষুদ্র প্রাণের উপর এতগুলি বিষয় চাপাইলে আমার মনে হয় তাহাদের মুখ্য উদ্দেশ্যে বিঘ্ন ঘটিবে। সুতরাং আমি নৈতিক, আর্থিক, এবং মানসিক এই সমিতিকে অর্থ সাহায্য করার ঘোর প্রতিবাদ করিতেছি। এবং এই টাকাগুলি ছেলেদের Tiffinএর বা প্রাথমিক শিক্ষায় বরাদ্দ ব্যয় করিলে দেশের অধিক উন্নতি সাধন হইবে।

Sir, এই বিরাট বাংলাদেশে ৩ কোটি মুসলমানের বাস। তাহাদের নৈতিক শিক্ষা নির্ভর করে আরবী শিক্ষার উপর। এই শিক্ষা old scheme মাদ্রাসা যোগে হইয়া থাকে। মাননীয় অর্থসচিব মহোদয় উক্ত মাদ্রাসাগুলির প্রচলনের জন্য মাত্র ২০ হাজার টাকা বরাদ্দ করার ব্যবস্থা করিয়াছেন। ইহা এই বিরাট মুসলিম সমাজের ধর্ম্মশিক্ষার জন্য অতি সামান্য এবং নগণ্য। আমি আশাকরি মাননীয় মন্ত্রী মহোদয় এই বিরাট সমাজের ধর্ম্ম প্রতিষ্ঠানগুলির সাহায্যার্থে অন্ততঃ এক লক্ষ টাকা বরাদ্দের ব্যবস্থা করিয়া মহত্বের পরিচয় দিবেন। কিছুদিন পূর্ব্বে মাননীয় প্রধান মন্ত্রী মহোদয় এই প্রতিষ্ঠান-গুলির উন্নতি কল্পে একটী Arabic দারুল্ উলুম (University) গঠণ করার

জন্য একটী Committee গঠণ করিয়াছিলেন। Committee তাহার কর্ত্তব্য যথা সময়েই সমাধা করিয়াছেন। ইহার report এর জন্য একজন special officer নিযুক্ত থাকা সত্বেও আজ পর্য্যন্ত উক্ত কমিটীর রিপোর্টের কোন সাড়া পাওয়া যাইতেছে না। জানিনা ইহাও গত মোমেন কমিটীর আকৃতি ধারণ করিয়াছে কি না? আমি আশা করি মাননীয় জনপ্রিয় মন্ত্রী মহোদয় যথা শীঘ্র উক্ত আরবী University গঠন কার্য্য আরম্ভ করিয়া এই বিরাট সমাজের নৈতিক শিক্ষার সুযোগ দান করিবেন।

Irrigation—Sir, আমি সাধারণত সমগ্র বাংলাদেশের উন্নতি কামনা করি। বাংলা নদীবহুল দেশ। এই সমস্ত নদীগুলির উন্নতি, অবনতির উপর দেশের উন্নতি, অবনতি নির্ভর করে। এই বিভাগে বহুদিন অবধি উপযুক্ত তদন্তকারী Officer এর অভাবে কাজ আশানুরূপ হয় নাই। এবারকার বাজেটে মাননীয় অর্থসচিব মহোদয় যে পরিমাণ টাকা ব্যয় বরাদ্দের ব্যবস্থা করিয়াছেন সেজন্য আমি তাঁহাকে আন্তরিক ধন্যবাদ দিতেছি। বিশেষতঃ নোয়াখালীর খালের উপর যে বাঁধ দেওয়ার বন্দোবস্ত করিয়াছেন, যদি অনুগ্রহ করিয়া সহরের উত্তর দিকের জল চৌমুহানী খাল হইতে মহেন্দ্র খাল ও রায়পুরা খাল এবং লক্ষীপুরা খাল পুনঃ খনন করিয়া উত্তর দিকে জল সরাইবার বন্দোবস্ত করিয়া দেন তাহা হইলে বেগমগঞ্জ নূতন সহর গঠন করার খরচ হইতে সরকার অব্যাহতি পাইবেন, এবং বহু খাসমহল জমি নদীর অত্যাচার হইতে রক্ষা পাইবে।

Debt Settlement Board—এবারকার বাজেটে Debt Settlement Boards এর জন্য যে টাকা ধরা হয়েছে, সে জন্য আমি মাননীয় অর্থসচিব মহোদয়কে সমগ্র বাংলার দেনাদারগণের পক্ষ হইতে ধন্যবাদ জ্ঞাপন করিতেছি। বাস্তবিক পক্ষে, এই বোর্ডগুলির দ্বারা গ্রামের সর্ব্বহারা কৃষকগণের ভিটাবাড়ী রক্ষা পাইতেছে। কিন্তু যে সমস্ত দেনাদার কো-অপারিটিভ ব্যাঙ্কের সঙ্গে জড়িত আছে, তাহাদের ব্যাঙ্ক সম্পর্কীয় মোকর্দ্দমাগুলি স্পেশাল বোর্ডে transfer হওয়ায় খাতকগণের বিচারের বিশেষ অসুবিধা হইতেছে। আমি আশা করি সরকার ঐ সমস্ত মোকর্দ্দমাগুলি ঋণ-শালিসী বোর্ডের হাতে বিচারের ভার দিয়া দরিদ্র খাতকগণকে বাঁচাইবার ব্যবস্থা করিবেন।

ভূমি রাজস্ব বিভাগ।—ভূমি রাজস্ব বিভাগের বাজেটে দেখা যায়, আড়াই লক্ষ টাকা ব্যয় বৃদ্ধি হইয়াছে। উক্ত বিভাগের কাজ সন্তোষজনক হইতেছে না। Rent Reduction Committee আজও পর্য্যন্ত report submit করিতেছে না। আশা করি সরকার বাহাদুর তাড়াতাড়ি জমিদারী প্রথার উচ্ছেদ সাধন করিয়া প্রজাদিগের খাজনা কমাইবার ব্যবস্থা করিবেন। এই সম্পর্কে আরও একটী কথা বলিতে চাই যে জনপ্রিয় বাংলা সরকার মাঝে মাঝে বন্যা উৎপীড়িত লোকদের সাহায্যে হাজার হাজার টাকা দান করিয়া তাহাদিগকে রক্ষা করিয়া থাকেন, সেই মতে নদী উৎপীড়িত লোকদিগকেও সাহায্য করা উচিত বলিয়া আমরা মনে করি। বিশেষতঃ আমাদের নোয়াখালী নদীর-ভজুর জিলা হওয়ার দরুণ, এই জিলার অধিকাংশ অধিবাসীর ঘর বাড়ী নদীতে আজিয়া

যাওয়ায়, অসহায় অবস্থায় রাস্তার পার্শ্বে, কাহারও পুকুরপাড়ে যেখানে সেখানে কুঁড়ে নির্মাণ করিয়া অতি কষ্টে দিন যাপন করিতেছে। আমি আশা করি সদাশয় গভর্ণমেণ্ট তাহাদিগকে উপযুক্ত চর হইতে বিনা সেলামীতে জমি বন্দোবস্ত দিয়া প্রতিপালন করিবার ব্যবস্থা করিবেন।

জন স্বাস্থ্য বিভাগ।—Sir, বাজেটে দেখা যায় যে, মাননীয় অর্থ সচিব মহোদয় জন স্বাস্থ্য বিভাগে আট লক্ষ টাকা অতিরিক্ত ব্যয়ের ব্যবস্থা করিয়াছেন। এই জন্য আমি তাঁহাকে আন্তরিক ধন্যবাদ জানাইতেছি। আমি আশা করি, উক্ত টাকা প্রতি জেলায় সমান ভাবে ব্যয় করার ব্যবস্থা করিবেন।

বাংলা সরকার এবারকার বাজেটে পাট চাষের জন্য যে পরিমাণ টাকা বরাদ্দ করার ব্যবস্থা করিয়াছেন আমি উহার সম্বন্ধে বিশেষ আড়ম্বর না করিয়া শুধু এইটুকু বলি যে বাংলা সরকার এই বিষয়ে যে সম্পূর্ণরূপে ফেইল হইয়াছে এবং পাটচাষীদের দুর্দ্দশা যে চরমে পৌছিয়াছে তাহা নিঃসন্দেহে বলা যাইতে পারে। আমি আশা করি বাংলা সরকার নিম্নের প্রস্তাবগুলী সমর্থন ক্রমে পাটচাষীদিগকে ভবিষ্যতে পাট চাষ করার সুযোগ দিবেন—(১) যেই সমস্ত পাটচাষীরা গত বৎসর পাটের জমি রেকর্ড করাইতে পারে নাই তাহাদের জমি রেকর্ডক্রমে পাট চাষের সুযোগ দিবেন। (২) যেই সমস্ত জমিতে পাট ব্যতিত অন্য ফসল হয় না সেই সমস্ত জমিতে পাট চাষ করার ব্যবস্থা করিবেন। (৩) প্রত্যেক চাষীকে এক বিঘা পরিমাণ জমির পাট চাষ করিতে দেওয়ার বন্দোবস্ত করিবেন। (৪) গ্রামদেশে পাটের দাম মণ প্রতি ১০৲ টাকা বাঁধিয়া দিবেন।

(At this stage the House was adjourned for 15 minutes.)

(*After adjournment.*)

Mr. SASANKA SEKHAR SANYAL: Sir, before we proceed with the discussion, may I enquire of the Government through you what are the arrangements for light restrictions from to-morrow and what will be the position of those who are connected with the Assembly because if there are light restrictions, it will affect members as well as others?

Mr. DEPUTY SPEAKER: I shall let you know later on.

Sahibzada Kawan Jah SYED KAZIM ALI MEERZA: Mr. Deputy Speaker, Sir, allow me to offer my sincerest congratulations to the Hon'ble Minister on his presenting an excellent budget for the coming year and I use no language of convention when I do so. The Budget shows the boldness of his conception and the courage of his convictions. When the great War now raging in Europe and threatening to spread to other continents has so vitally affected the economic life in Bengal tending to dry up the important fountains of our supplies, any Finance

Minister of weaker nerves would have been inclined to cut down all expenditures with a big axe to make two ends meet, starving all the nation-building departments, the Hon'ble Mr. Suhrawardy has not thought it fit to apply the brakes but true to the instinct of a real nation-builder is determined to pursue the programme undaunted by the booming of the distant thunders or apprehended bursting of shrapnels overhead. He has shown a deficit of 1 crore and 34 lakhs banking on the good sense of this House to pass his Sales Tax Bill in an acceptable form to balance his Budget. And I take this opportunity of appealing to all my colleagues in this Assembly to help him towards the realisation of his plan.

While I fully appreciate the basic principles underlying his estimates and fully endorse them there are certain points which are not so obvious or self-explanatory, at any rate they do not appear to me to be so, not being initiated into the intricacies or, should I say, the mysteries of the Finance Department. So, I venture to offer a few observations not in a spirit of hostile or destructive criticism but for elucidation and clarification of those points and to raise a general discussion to help in the cool deliberation of questions.

While an increase in revenue is always welcome, there are circumstances which take the joy out of it. A progressive increase in revenue derived from the increased sale of liquors and drugs is a case of this kind. There has been an increase of 21 lakhs in the life-time of this Assembly, *i.e.*, at the rate of 7 lakhs a year. Had this increase been due to the increased sale of foreign liquors and other excisable articles used by the rich, the position would have been intelligible and tolerable. But I find to my misfortune all this increase is on account of country spirit, drugs and opium, use of which is unhappily indulged in by the toiling and starving millions. I would appeal to the Hon'ble Minister in charge of the Excise Department to extend his anxious consideration to this not very enviable increase. The old policy of the department was "maximum of revenue with minimum of consumption". Is that policy being followed? I find more money is being and has been provided for "a larger indent of opium". This is not only against the basic principle underlying the Geneva convention, but against all rules of ethics. I fear we are trading on the intemperance of our constituents and sharing in the spoil on behalf of a Government with whom temperance is but an article of faith and anything which is against it must be condemned as un-Islamic.

I fully sympathise with the Hon'ble Finance Minister in his expectations that more land revenue will be collected in the ensuing Budget year. Government is the biggest landholder in Bengal and like other landlords fondly looks forward for more income from land. But will it really come? We should take into account the realities of the situation. The continental position is against the reopening of the

markets for jute and its price will continue to rule low. Because of dumping of sugar the sugarcane is selling almost at half price and sometimes still less because of the refusal of the mill owners to buy. The *raiyats* will not find much money left to pay and we have already removed all the coercive measures in the realisation of the rents. Collections will not be better in future but more and more holdings and tenures, if not estates will be purchased *khas* resulting in no immediate increase in collections.

Our maxim is now maximum of revenue with minimum of hardship to our tenants.

The estimated increase on the head of Jute duty might be equally too optimistic. We do not as yet see any hope of recovery in overland shipping. Still darker days might be ahead of us and we can only pray to Him for better days. Indian finance was so long known to be a gamble of rain but it is far too complicated now depending as it does on complicated international conditions. So, I fear our actual deficit will be well over the estimated figure of 1 crore and 34 lakhs. That is all the more incumbent on all of us to see that the Sales Tax Bill becomes law with as little modification as possible, so that we are not forced to starve our nation-building departments.

I welcome the proposal of organising the Fishery Department. But we must have a clear cut and well defined working plan before we spend. Bengal has been playing with the problem for over a generation and the problem is older than myself. It is said that the question was first taken up and given to an I.C.S gentleman to side-track him when he was running perilously close to the Musnad of Bengal. Then a scientist was indented from outside the fish-eating Bengal, but the whole department was axed in the name of retrenchment. There is much to be done in exploring all possibilities of developing sea, estuary and inland fishery. But this is hardly the time to take up the sea and the estuary. I would request the Minister in charge to take the House in his confidence and discuss his plan of action before he asks for grant.

Permit me, Sir, to turn for a while to a vital need of my own constituency, and I take this opportunity of reminding the Hon'ble Minister in charge of the Education Department about my appeal during his last visit to Murshidabad City on the question of the status of the Murshidabad Institution named after the Nawab Bahadur of Murshidabad. It is well known that it was established and was maintained for a very long time as a full fledged college. When His Highness the last Nawab Nazim of Bengal, Bihar and Orissa, abdicated in 1880, one of the conditions was that this college would be maintained as a college and the Despatch of the Secretary of State No. 105 of

9th December, 1880, laid down that it should be so maintained out of the general revenues into which the Nizamat Deposit funds amounting to over a crore of rupees were merged.

While the Government is busy in encouraging starting of new colleges in subdivisional headquarters and even in villages, the Despatch of the Secretary of State relating to the maintenance of the college at the seat of the late Government of Bengal has remained as a dead letter or a pious wish. If the Government think that an Arts College so close to the Berhampore College will lead to an unhealthy rivalry, a senior Madrassa is the next best thing that can be arranged and will be quite in accord and harmony with the surrounding environment echoing though feebly the glories and culture of an age the memories of which are still so fresh.

Some of the minor grants are perhaps not so opportune, *e.g.*, purchase of iron safes for the Forest Department. Could not the department come up two years earlier or two years later? This is just the moment when all use and purchase of iron excepting for military purposes should be strictly discounted.

Provision of 8 lakhs of rupees for purchase of land near the High Court for building new Government offices is a point which needs further consideration. When Government has decided not to proceed with the building work so long as war prices do not come down, cannot Government also consider the possibility of locating these offices outside the Presidency area, where not only the price of land is not so high but where all the Gazetted officers are not to be given house rent compensation and all the clerks are not to be given presidency allowance. From every point of view it is high time for a popular Government to devise some ways and means of decentralising the offices and keeping as many of them outside the Presidency area as possible.

One more point and I have done. As much as an additional 12 lakhs of rupees has been provided for to meet necessary pension charges and commuted value of pension. I am told that other major provinces have stopped commutation of pension. I wonder if it cannot be done by us here in Bengal? It is not that I am not appreciative of the work done by the officers, but I raise this point for their own good. It is said that pension is but a deferred pay. If that be so, it operates very inequitably and with considerable hardship in many cases. Many hardworking and conscientious officers do not live long enough to earn their pension. Some die within a year or two of their retirement, sometimes leaving their family in penury. Some have died after sanction of commutation but before they could actually draw it. While others live long enough and some longer than the length of their actual active service. So the so-called deferred pay is very inequitably distributed among the same rank of Government servants deserving of equal consideration. The Railway Administration and other employers

grant liberal allowances towards the provident fund and bonuses of their employees and sometimes thereby they secure more efficient service, and giving at the same time greater financial help to the employees and their families. It is now time for Government to go into the question with all seriousness and I am sure the majority of the employees themselves will welcome the move.

I thank the Hon'ble Finance Minister again for his Budget, perhaps the best that a Minister could produce in the circumstances of the coming year.

Miss MIRA DUTTA GUPTA: Mr. Deputy Speaker, Sir, the Hon'ble the Finance Minister has attempted to give the House a sermon on progressive Government and nation-building. But his sermon has left us all completely unconvinced and cold.

He has told the House that a progressive Government must extend its nation-building activities and that this can be done only on the basis of an increased revenue which means fresh taxation.

All this is very elementary and the Hon'ble Minister could have usefully spared himself the pains of recapitulating propositions which are too well known. It is true that a progressive Government must explore new sources of revenue; but one fails to discover anything progressive in the outlook and activities of the present Government of this Province. It is indeed continuing the old traditions of British Imperialism in all its aspects.

I regret to say, Sir, that I fail to discover in the Budget placed before the House anything which in the light of previous Budgets we may, with any justification, call progressive.

By far the largest items of proposed expenditure in the Budget are on accounts which are wholly anti-national, anti-progressive and incompatible with the aspirations of a people seeking independence. The Hon'ble Finance Minister in his Budget has showered even larger bounties on the Police Department, whereas a truly progressive Government, in this police-infested province, would endeavour to withdraw all supplies from this vast apparatus of oppression of the people. Then, there will be no want of funds—no need of further taxation—to initiate large-scale programmes of nation-building.

A very casual examination of the figures in the Estimates will dismiss the claims of the Hon'ble Minister about nation-building.

The present Budget contemplates an increased expenditure of 52 lakhs, out of which a sum of only 7 lakhs is ear-marked for a so-called nation-building programme. This works out at 3 pies *per capita* of the population of Bengal assuming that the whole of this sum was to be spent on actual constructive work. Unfortunately, as is usual with all bureaucratic Governments, the major portion of this

paltry sum is intended to be spent on personnel and establishment charges. One thing is clear. This increased expenditure on personnel and establishment will make it possible for the Government to extend its patronage to its supporters and their friends and relations.

While on the subject of nation-building, may I, Sir, at the risk of repetition, once more commend to the consideration of the Government and of this House, the project of building and endowing a Central Women's Hostel for the women students of Calcutta. What I have in mind, Sir, is a Hostel which can accommodate the very large number of women students of the city, of all classes of the community, who have so far been left completely to themselves to manage as best as they can with regard to hostel accommodation. This is an urgent and immediate necessity which deserves our utmost consideration.

From the Budget proposals as laid before this House, Sir, the baselessness of the professions of the Hon'ble Minister about nation-building is apparent to every one in this House. I think, Sir, I shall be voicing the considered opinion of the largest section of this House when I say that the people of this province are unwilling to submit to further burdens of taxation on promises of nation-building activities which are entirely illusory and on the claims of the Hon'ble Minister made regarding them which are wholly unfounded. And in that view it will be our duty in this House to reject the estimates in its entirety.

Mr. CIASUDDIN AHMED: মাননীয় Deputy Speaker মহোদয় !—বাংলা গভর্ণমেণ্টের অর্থ-সচিব মাননীয় সোহ্‌রওয়ার্দ্দী সাহেব বাংলার ১৯৪১ ও ১৯৪২ সনের বাজেটে যে ব্যবস্থা কোরেছেন তার জন্য আমার কোন কোন বন্ধু তাঁহাকে ধন্যবাদ দিয়েছেন—অবশ্য তারা Coalition partyর মেম্বর। কিন্তু আমি ধন্যবাদ দেওয়ার কিছুই দেখি না। তবে তিনি তাঁহার বাজেট Speech এর ভিতর কয়েকটি সত্য কথা বোলেছেন সেইজন্য তাঁহাকে ধন্যবাদ। বাংলার বাজেট আলোচনা কোর্ত্তে গেলে প্রথমেই মনে পড়ে ১৯৩৭ সনের কথা যখন আমলাতন্ত্র গভর্ণমেণ্টের অবসানের পর বর্ত্তমান মন্ত্রিমণ্ডলী কার্য্যভার গ্রহণ করেন। তখুনকার বাজেটে ঘাটতি ত ছিলই না বরং বহু টাকা উদ্‌বৃত্ত ছিল। বাংলার বর্ত্তমান মন্ত্রিমণ্ডলী কোন সুচিন্তিত-পরিকল্পনা-বিহীন। তাদের খামখেয়ালী কাজের জন্য আজ বাংলার বাজেটে ১ কোটি ৩৪ লক্ষ টাকা ঘাটতি দেখিয়েছেন এবং ঘাটতি পূরণের জন্য নূতন কোরে tax বসাবার পরিকল্পনা কোরেছেন। ইতিপূর্ব্বেও এই মন্ত্রিমণ্ডলী বাংলার জনসাধারণের উপর taxএর উপর taxএর ব্যবস্থা কোরেছেন। বাংলার জনসাধারণের এমন অবস্থা নাই যে তারা আরও tax বহন কোর্ত্তে পারে। অবশ্য এই মন্ত্রিমণ্ডলীর নিকট এর চেয়ে বেশী কিছু আশা করা যায় না। এই মন্ত্রিমণ্ডলী যখন গঠিত হোয়েছিল কতকগুলি জমিদার, ধনিক, বনিক ও বড় লোকের দ্বারা, তখনই বোঝা গিয়েছিল এদের দ্বারা বাংলার জনসাধারণের কোনই উপকার হবে না। এই সন্দেহ কৃষকপ্রজাদলের পক্ষ থেকে বিবৃতি দ্বারা জনসাধারণের নিকট ঘোষণা করা হোয়েছিল। আজ এই মন্ত্রিমণ্ডলীর চার বৎসরের কার্য্যাবলী আলোচনা কোরলে বোঝা যায় যে আমাদের

বিবৃতির প্রত্যেকটি কথাই সত্য। বাংলার জনসাধারণের সমস্যা বোলতে আমরা যা বুঝি সেই সমস্যাগুলির একটিও সমাধান করা হয়নি। বাংলার জনসাধারণের সমস্যা বোলতে আমরা বুঝি বাংলার নিরক্ষর জনসাধারণের শিক্ষার ব্যবস্থা করা। বাংলার জনসাধারণ চেয়েছিলো কৃষকদের উপর কোন প্রকার tax না বসিয়ে বাংলাদেশে অবৈতনিক বাধ্যতা-মূলক প্রাথমিক শিক্ষার প্রবর্ত্তন করা। কিন্তু মন্ত্রিমণ্ডলী তাহার কিছুই করেন নাই। বাংলার প্রজাসাধারণের খাজনার হার এক পয়সাও কমান হয় নাই। বাংলার যে রোগ সমস্যা তারও কিছু করা হয় নাই। যে ম্যালেরিয়া মহামারীতে প্রতি বৎসর হাজার হাজার লোক মৃত্যুমুখে পতিত হোচ্ছে, সেই ম্যালেরিয়া দূর করার জন্য এ পর্য্যন্ত এমন কোন scheme বাংলার গভর্ণমেণ্ট করেন নাই যার দ্বারা অচিরে ম্যালেরিয়া দূর হোতে পারে। বাংলার হাজার হাজার হিন্দু-মুসলমান শিক্ষিত যুবক বেকার অবস্থায় ঘুরে বেড়াচ্ছে, এই বেকার সমস্যা সমাধানের কোন ব্যবস্থা এ পর্য্যন্ত করা হয় নাই। অবশ্য একথা স্বীকার্য্য যে সমস্ত সমস্যার সমাধান এক সঙ্গে করা যেতে পারে না, কিন্তু আমি বোলতে চাই ইচ্ছা থাকলে মন্ত্রিমণ্ডলী অনেক সমস্যারই সমাধান কোর্ত্তে পারেন। এই দুর্দ্দিনেও taxএর উপর tax বসান হোচ্ছে। অথচ জনসাধারণ অনবরতঃ দাবী জানাচ্ছে যে বর্ত্তমান গভর্ণমেণ্টের উচ্চ বেতনধারী কর্ম্মচারীদের বেতন কমিয়ে সেই থেকে টাকা সংগ্রহ করা হউক। কিন্তু গভর্ণমেণ্ট তা করেন নাই। এই Houseএ বহুবার প্রস্তাব হোয়েছিল, যেহেতু Divisional Commissionerএর পদের প্রয়োজন নেই, সেই হেতু এই পদগুলি উঠিয়ে দিয়ে টাকা বাঁচান হউক কিন্তু সেদিকে বিশেষ কিছুই করা হয় নাই। সে যাহা হউক এবারের পুলিশ বাজেট দেখলে দেখা যায় যে এইবারও ২ কোটি ৩৮ লক্ষ ৩৯ হাজার টাকা পুলিশ বাজেটে বরাদ্দ করা হোয়েছে। তন্মধ্যে কেবল প্রেসিডেন্সী পুলিশ ও কলিকাতা পুলিশের জন্য প্রায় ৮০ লক্ষ টাকা ধরা হোয়েছে। আমি জিজ্ঞাসা কোর্ত্তে চাই যে Presidency পুলিশ এবং কলিকাতার পুলিশের জন্য যে ৮০ লক্ষ টাকা ব্যয় করা হয় সেই Presidency বা কলিকাতা পুলিশের মধ্যে কতজন বাংলাদেশের লোক আছে। এই ৮০ লক্ষ টাকা দ্বারা বাংলার বাইরে থেকে পুলিশ আমদানী কোরে বাংলার হিন্দু-মুসলমানকে লাঠি পেটা করবার ব্যবস্থা করা হয়। কাজেই বাংলার বাইরের লোককে ৮০ লক্ষ টাকা না দিয়ে যদি বাংলার হিন্দু-মুসলমান শিক্ষিত যুবকদের কলিকাতা ও Presidency পুলিশের চাকরী দেওয়া হয় তাহোলে বেকার সমস্যার অনেকটা সমাধান হোতে পারে। এই সব অবাঙ্গালী পুলিশ এদেশের লোক পেটবার সময় হিন্দু-মুসলমান ভেদাভেদ করে না। সেদিনও তারা মহরম উপলক্ষে নিরপরাধ মুসলমানদের উপর রাজাবাজার অঞ্চলে লাঠি চালিয়ে সেটা প্রমাণ কোরে দিয়েছে। এখন আমি বোলতে চাই যে যখনই বাংলার সমস্যাগুলির বিষয়ে আলোচনা করার কথা হয় তখনই বাংলার মন্ত্রিমণ্ডলী সমস্যাগুলিকে ধামাচাপা দিবার জন্য কতকগুলি কমিটি করেন এবং Coalition Partyকে সন্তুষ্ট করবার জন্য সেই কমিটিগুলিতে Coalition Partyর মেম্বরদের নেওয়া হয়। সেই কমিটিগুলি কতদিন বসে বা আদৌ বসে কি না জানা যায় না। কোন কোন কমিটির report পাওয়া যায়, আর কোন কোন কমিটির report আদৌ পাওয়া যায় না। যে ক্ষেত্রে report আসে সে ক্ষেত্রেও report কার্য্যে পরিণত হোতে বড় একটা দেখা যায় না। উদাহরণস্বরূপ Jute Enquiry Committeeর কথা বলা যেতে পারে। আমিও উক্ত

কমিটির একজন মেম্বর ছিলাম। সেই কমিটি থেকে পাট সমস্যা সমাধানের জন্য অনেক সুচিন্তিত ব্যবস্থা দেওয়া হোয়েছিল। কিন্তু মন্ত্রিমণ্ডলী সে সম্পর্কে মোটেই কর্ণপাত করেন নাই। আমি বিশ্বাস করি যে যদি বাংলার পাটচাষ সমস্যার সমাধান হোয়ে যায় তাহোলে বাংলার যত প্রকার সমস্যা আছে তার অর্দ্ধেক মিটে যায় একদিনে। আমরা পাট সমস্যার সমাধান কোর্ত্তে চাই, কিন্তু বাংলার মন্ত্রিমণ্ডলী বিশেষ কোরে মাননীয় অর্থ-সচিব মহোদয় ইংরেজ মিল মালিকদের অনুগ্রহপ্রার্থীরূপে যে কাজ কোরেছেন তাতে মনে হয় তিনি পাট সমস্যা নিয়ে ছিনিমিনি খেলছেন। অর্থসচিব মহাশয় তাঁর বক্তৃতার ভেতর গর্ব্ব কোরে বোলেছেন যে তাঁর কার্য্যের দ্বারা পাটের দর বেড়েছে। এর চেয়ে বড় মিথ্যা কথা আর কিছুই হোতে পারে না। মফঃস্বলের অবস্থা যাঁরা জানেন তাঁরা অবগত আছেন যে পাট সেখানে অনেক যায়গায় ২।৩ টাকা মণ বিক্রি হোচ্ছে, আর অনেক যায়গায় ক্রেতা পাওয়া যাচ্ছে না। যখন পাটের দর ৫।৬ টাকা ছিল তখন অর্থ-সচিব মহোদয় আশ্বাস দিয়েছিলেন যে পাট ধোরে রাখ, বেশী দর পাবে। কিন্তু এই ভুল আশ্বাস দেওয়ার ফলে পাটচাষীদের আজ এই দুরবস্থা। তারপর পাটচাষ নিয়ন্ত্রণের ব্যাপার সম্পর্কে যে ব্যবস্থা তারা কোরেছেন তার দ্বারা বাংলায় একটা আতঙ্কের সৃষ্টি হোয়েছে। পাটচাষ নিয়ন্ত্রণের যদি ঠিক মত ব্যবস্থা হয় তাতে কারোও আপত্তি হোতে পারে না। যত দিন না পাটের নিম্নতম দর বেঁধে দেওয়া হয় ততদিন পাটচাষ নিয়ন্ত্রণের কোন যুক্তি থাকে না। যদি $\frac{১}{৩}$ অংশ জমিতে পাট বোনবার আইন করা হয় তাহোলে পাটের একটা নিম্নতম দর বেঁধে দিতে কি আপত্তি থাকতে পারে? বাংলার সকল পাট চাষীর অবস্থা এক রকমের নয়। সকলেই বেশী পরিমাণ জমিতে পাট চাষ করে না। কোন প্রকার জমির পরিমাণ বাদ না রেখে সকলেরই $\frac{১}{৩}$ অংশ জমিতে পাট চাষ করবার ব্যবস্থা হোয়েছে। যারা মাত্র ২।৩ বা ৫ বিঘা জমিতে পাট বপণ করে এবং তাতে পাট জন্মালে তার বিক্রয়লব্ধ অর্থ দ্বারা দৈনন্দিন জীবনযাত্রা নির্ব্বাহ করে, জমিদারের খাজনা এবং মহাজনের ঋণ পরিশোধ করে। বর্ত্তমান পাটচাষ নিয়ন্ত্রণ ব্যবস্থার ফলে এই সব গরীবদের সর্ব্বনাশের ব্যবস্থা হোয়েছে আমি একথা বোলতে বাধ্য হব।

এখনও সময় আছে। মন্ত্রিমণ্ডলী অন্ততঃ এমন একটা circular issue করুণ যে যাদের পাট চাষের জমি ৫ বা ৭ বিঘা তাদের উপর এই আইন প্রযোজ্য হবে না। Jute Regulation Actএর ৩(২) ধারা অনুসারে যেখানে পাট ছাড়া অন্য কোন ফসল জন্মে না সেই রকম জমিতে বিনা বাধায় পাট চাষ করিবার অধিকার দেওয়া হয় নাই।

বিশেষ কোরে চর অঞ্চলের কৃষকদের উপর পাট আইনের ব্যবস্থা কোরে তাদের সর্ব্বনাশের ব্যবস্থা করা হোয়েছে। চর অঞ্চলে ধান ও পাট বপণ করা হয় বটে। কিন্তু বন্যা যখন আরম্ভ হয় সেই সময় ধান কিছুতেই পাকতে পারে না, এবং পাকার আগেই ধান ডুবে যায়। চাষীরা চেষ্টা কোরে যা কিছু পাট সংগ্রহ কোর্ত্তে পারে তার উপর সমস্ত বছর নির্ভর কোরতে হয়। অনেক চরের ভিতর কোন গাছ গাছড়া নেই যা দিয়ে তারা নিজেদের রান্নাবান্না করার জন্য খড়ি সংগ্রহ কোরতে পারে। একমাত্র পাটের শোলার দ্বারাই তারা রান্নার কাজ করে এবং ঘর দরজা ও বাড়ীর বেড়া দেয়।

কাজেই চর অঞ্চলে এই আইন কোরলে গরীব চাষীদের ভাত তরকারী রান্নার ব্যব হবে না। চর অত্যন্ত ভীষণ যায়গা। বন্যার সময় প্রত্যেক বাড়ী জলের উপর ভাস থাকে। এমনিভাবে তারা আরহমানকাল থেকে বাস কোরে আসছে এবং গভর্ণমেণ্ট সর্ব্বপ্রকার ট্যাক্স ও কর বহন কোরে আসছে, কিন্তু গভর্ণমেণ্টের তরফ থেকে তাদে পানীয় জল, রাস্তাঘাট, ঔষধ ইত্যাদি কোন রকম সুবিধাই দেওয়া হয় নাই। কাজে আমি মন্ত্রিমণ্ডলীকে বোলতে চাই পুনরায় নূতন circular issue কোরে চর অঞ্চলে অধিবাসীদের এই Jute Regulation Act হোতে বাদ দেওয়া হোক।

আমার সময় হোয়েছে। শেষ করার আগে অর্থসচিব মহোদয়কে একটা কথ বোল্‌তে চাই যে তিনি যে মাঝে মাঝে statement বাহির কোরে গর্ব্ব করেন সেইগু কম করবেন। এবং যাহা সত্য তাই কবরেন।

Mr. DEPUTY SPEAKER : Your time is up.

Mr. GIASUDDIN AHMED : এক মিনিট, সার! অবশ্য কৃষি-মন্ত্রী মাননীয় তমিজউদ্দিন সাহেবের কথা কিছু বলছি না, তিনি মন্ত্রীত্ব গ্রহণ করার পর তাঁর কর্ম্ম ক্ষমতা কমে গেছে। তিনি যখন বিরুদ্ধ দলে ছিলেন তখন তাঁর কর্ম্মক্ষমতা ছিল। তাঁ কথায় তখন কাজ হোত বোলে বিশ্বাস করি। তখন আমাদের বিরোধী দল শক্তিশালী বিরোধী দল ছিল বোলেই কিছু কাজ হোয়ে ছিল। বিরোধী দলের শক্তি নষ্ট কোরেছে Tamijuddin সাহেবের দল। আমি coalition দলের বন্ধুদের একথা স্মরণ করিয়ে দিতে চাই যে তাঁরাও মাঝে মাঝে দুঃখ করেন যে এ পর্য্যন্ত তাঁরা জনসাধারণের কো কাজই কোর্ত্তে পারেন নাই। তাঁদের অনুরোধ কোচ্ছি ২০।২৫ জন সঙ্ঘবদ্ধ হো আমাদের সঙ্গে বিরুদ্ধ দলে যোগদান করুন। তাহোলে গভর্ণমেণ্ট প্রজার মঙ্গলজন কাজ কোর্ত্তে বাধ্য হবেন।

Khan Bahadur S. ABDUR RAUF: Mr. Deputy Speaker, Sir, I congratulate the Hon'ble the Finance Minister on the frankness of hi Budget speech. He does not try to hide the gloomy prospects of th country in the coming year by a flourish of words as was done in th earlier budget speeches of the present regime. The Finance Minister' own lamentations over his Budget cannot but prevent us from being hard upon him. The present is the last of a series of four Budge speeches that we have heard and it is perhaps time to think where have the promises of each speech actually led us to. It is time no only to review the prospects of next year but also the retrospects o the last four years. On the whole, it seems that the Ministry has been more successful in beneficial legislations than in working out beneficia plans of nation-building. Four years have passed and w have not seen any irrigation scheme worked to com pletion, the public health of the country has not im proved, malaria is reigning supreme, industries have not develop ed, education has not spread, co-operation is at a standstill, and n

large roads have been constructed. But all the blame for the above state of things is not due to the Ministry alone. The Government of India Act, 1935, has given us the freedom to work but has clenched the purse so tight as to leave us helpless to work. The Central Government fleeces the province of Bengal almost to destitution. On the other hand, we have dreaded every new taxation. I fully agree with the Hon'ble the Finance Minister when he says that "without further taxation we cannot hope to satisfy the requirements of a province so starved and so ill-equipped as Bengal". We ought to view taxation from a new angle of vision. Under a bureaucratic tax-gathering Government every taxation is an exaction. Under a national Government as the present Government is, taxation ought to be viewed as a contribution to the nation's development, a sacrifice for the people's good. Unfortunately many of us have not realised the change in the nature of the Government from the former to the present. The Government, however, deserves critism for the manner of expenditure of whatever small resources they are in possession of.

The increased expenditure of the present Budget estimates seems to be taken up entirely by buildings and establishments. The major portion of increased expenditure in civil works will be spent for Court buildings, acquisition of land beside the High Court, electrification of Government buildings and the supply of electrical energy in the Government buildings. In the Education budget we find that a large sum has been set apart for higher education. We also find that a large part of the increased expenditure in Industries and Irrigation is appropriated by technological Research Institutes at different places. Thus our conclusion is that the Government has erred in the injudicious distribution of the revenue at their command. Fine buildings and comfortable research institutes help little to alleviate the miseries of the people. Instead, more money ought to have been kept for primary education, increased distribution of quinine, charitable dispensaries in the villages, irrigation projects and development of roads, tube-wells, sanitation, health, etc.

Comparatively little increase of grant has been made in matters that might really help the poor people. More money is going to be spent for buildings, establishments and in training and recruitments of officers than for the alleviation of the miseries of the people. They are perhaps necessary as first steps but after four years of the present regime, it is too idle to speak of taking first steps. First steps ought to have been taken long before. So far for the general criticism of the Budget.

The Budget looks worse if criticised from the point of view of the requirements of the district of Howrah which I represent here. Howrah seems to be the most neglected of districts in Bengal. No

money has been spent from the Road Development Fund for its roads. The Irrigation Department is forgetful of the district and no large irrigation scheme has ever been planned for it. If the Government is unable to take up the big scheme, let the Government take up a minor scheme, viz., the clearing up of the silt from the Champa *khal* and its branches, covering a length of about 6 miles at a small cost of Rs. 8,000, out of which the District Board and the local people may contribute one-third. If this is done, then nearly 20 villages will be saved from annual damage of paddy crop.

Howrah requires charitable dispensaries in every village of the district, but the Government pays very little heed to it.

As regards primary education, the Howrah district is very harshly treated. At present the Government is paying very little money for primary education. The result is that primary educational institutions are practically starving. The education cess has not been imposed although the people are ready for it. In this connection I have a suggestion to make. Primary education functioning through a District School Board would require more than 2½ lakhs of rupees over and above the money realised by the cess. On the other hand, if the Government can make a grant of 1½ lakhs of rupees without imposing education cess, a scheme can be framed to distribute primary education to the entire district very satisfactorily simply by establishing more primary schools and giving them adequate monthly grant and leaving them under the management of the District Board and the local people. If this suggestion is considered favourably, I think more can be done towards primary education than by imposing cess in the district of Howrah. As regards the Junior Madrassahs in my district, the Government is not making adequate grant for the maintenance of these institutions. I hope the Government will do something for these institutions.

That is all I have got to say in regard to the Budget.

Mr. SURENDRA NATH BISWAS: Mr. Deputy Speaker, Sir, unlike the previous statements, the statement which has preceded the presentation of the Budget of the coming year has been a candid confession of failure of the Ministry and an explanation thereof.

The Budget of the coming year is the last page of the balance sheet of the liabilities and assets of the Bengal Ministry for the period of five years of their regime.

Such a balance sheet has been due by them to the people of Bengal, to serve whom the Ministers gave solemn promises four years ago at the time of taking their votes and whom they will have to face again in the course of the ensuing year for further votes.

The balance sheet shows a heavy debit balance. The Ministers have not redeemed most of the pledges given at the time of their election. So they have forestalled a confession of their failure to serve their voters and have offered an explanation.

The Finance Minister has stated that during the past four years they could not take up large measures which were essential for the well-being of the people. They could only endeavour, he said, to broaden the foundations of the nation-building departments, so that they might take up such measures in future.

As an explanation of their failure, he has stated that it was due to the inefficiency of the administrative machinery at their disposal.

After long four years, they have found out the administrative machinery to have been inadequate and ill-equipped.

Such an explanation composed of jugglery of words and phrases may hoodwink the masses, but not the intelligentsia of this province and outside world.

The intelligentsia know that a bad workman quarrels with his tools.

Be that as it may, may I ask the Hon'ble Finance Minister what are the essential and large measures which the Ministry want to take up for developing the nation-building departments, and to do which he has held out a promise?

Has he prepared a comprehensive scheme for the solution of the problems of this province?

Without such scheme, is he justified to demand additional revenue by taxation?

Sir, the Hon'ble the Finance Minister admits in his statement that the *per capita* income of the people of Bengal is very small. That in itself is a great problem.

Without solving this problem, without increasing the paying power of the people of this province, is he justified to ask them to pay more taxes?

After all, why should they pay additional taxes? The Finance Minister says that he has budgeted additional expenditure for the nation-building departments and to meet those expenses he wants additional revenue. What are the problems affecting the nation-building departments? Sir, the real problems of the people are many in number of which I shall mention only ten:—

Firstly, shrinking of the average area of holding possessed by an agricultural family. The average area is not more than five bighas. That means about half the number of the agricultural families of Bengal possess less than five bighas of land on an average. Production

of such a small holding is quite insufficient to meet the daily necessaries of life of an average family. Increase in the area of cultivable land by paying subsidies to the cultivators for developing the 2 crores of bighas of land which is recorded as culturable waste in Government records and diversion of a large number of agriculturists to the field of big and heavy industries may solve this problem to a great extent.

Secondly, fall in the fertility of land. The rivers and other water channels which provide for natural irrigation of lands are partly dead and partly dying. Resuscitation of the rivers and channels and opening out new channels have become an immediate necessity.

Thirdly, fall in the price of land products as for example, the fall in the price of jute. The value of land products is the national wealth produced by the people of the Province from year to year. Of those products jute is the chief money crop of Bengal and upon the fair price of jute the prosperity of the whole Bengalee nation depends. The regulation of production is begun. But regulation alone will not raise the price. Nothing but a State organisation or an organisation helped by the State for selling the jute of Bengal as suggested by me and the Jute Enquiry Committee can ensure a fair and economic price for jute.

Fourthly, want of credit facilities. All channels of credit supply in the rural area have been choked. The private money-lenders and the loan companies who used to supply easy credit in the rural area have been crushed. An all Bengal Banking organisation having adequate capital with branches at every union or thana is necessary to solve this problem.

Fifthly, want of provision for supply of good and effective seeds all over Bengal.

Sixthly, want of rural cottage industries to enable the rural people to add to their meagre agricultural income thereby. An all Bengal Organisation having a big capital and with branches at every union may solve this problem.

Seventhly, want of sufficient number of schools to impart primary and adult education in the rural area.

Eighthly, want of sufficient number of charitable dispensaries equipped with qualified physicians. Government help to establish in a year or two a dispensary in every union is needed.

Ninthly, want of sufficient provision for supply of drinking water for men and cattle. A programme for supplying drinking water all over Bengal within a year or two is necessary.

Tenthly, want of sufficient provision of communication for the purpose of trade in agricultural and industrial products. Distribution of the Central Road Development Fund to the respective districts to construct their own roads is demanded by the people of Bengal.

Sir, if these problems are solved, the nation is built. Let us now examine the budget to find out what are the items of additional expenditure in respect of these problems for which the Hon'ble Finance Minister wants additional revenue.

Sir, I find that under the head "Irrigation" a paltry sum of Rs. 6,000 only has been provided for new works of irrigation. And a sum of Rs. 20,000 only has been provided for the purpose of a River Research Institute. Such a small demand is ridiculous. Then, Sir, for primary and adult education I find that an additional expenditure of only Rs. 8,35,000 and Rs. 79,000 respectively has been provided. These provisions, in the opinion of the people of Bengal, are quite insufficient. Then, Sir, as regards the dispensaries in the rural area, the demand under "Medical" has been reduced by about Rs. 24,000. There are about 5,500 unions all over Bengal. Some 500 unions only have got dispensaries and we shall have to establish dispensaries in about 5,000 unions and for the purpose of establishing these dispensaries, a sum of Rs. 250 per mensem is necessary for each dispensary. Calculating on that basis, a sum of Rs. 12,50,000 is necessary in order to establish these dispensaries in the rural area. But there is no demand for further provision for rural dispensaries.

Then, as regards water-supply, I find that the Budget under Public Health provides for an additional demand for Rs. 7,50,000. For about 5,500 unions of this Province, a sum of at least Rs. 55,00,000 at the rate of Rs. 1,000 per union is necessary for supplying drinking water for men and cattle in the rural area. An additional sum of Rs. 7,50,000 over and above the last year's provision of Rs. 2½ lakhs is quite insufficient for that purpose. With this amount, only a few villages will be given the benefit of water-supply, while the demand for drinking water has come from every corner of this province.

The Hon'ble Mr. H. S. SUHRAWARDY: It is Rs. 10 lakhs and not Rs. 7,50,000.

Mr. SARAT CHANDRA BOSE: Don't interrupt him.

The Hon'ble Mr. H. S. SUHRAWARDY: I am not interrupting but correcting him.

Mr. SURENDRA NATH BISWAS: Even Rs. 10 lakhs is quite inadequate. With this amount, a few hundreds of villages can be served but what we want is that when water-supply is to be made available it should be made available for the people of Bengal as a whole at one time.

Then, Sir, with regard to the supply of seeds all over Bengal, I find that a provision of Rs. 3,74,000 only has been made, while for supplying seeds throughout the 5,500 unions in Bengal at least Rs. 55,00,000 is necessary at the rate of Rs. 1,000 per union. That is also a demand of the agriculturists all over Bengal.

With regard to the organisation for the marketing of jute on behalf of jute growers of Bengal, I find no provision though the Hon'ble Minister gave us a promise that he would see to that in the course of this year.

Then, Sir, with regard to credit supply, I find that a provision of only Rs. 50 lakhs has been made for being paid to the co-operative credit societies in Bengal to be advanced as loans presumably to agriculturists. According to Government statistics, there are about 1 crore agricultural families in Bengal. Sir, the provision of Rs. 50 lakhs as loans to them is quite insufficient. Everybody in this House knows that the agriculturists of Bengal are not getting loans from private parties and have failed all these years to raise loans as they used to do for the purchase of seeds. The result has been that they have sold the little silver which their womenfolk had and they have had no other alternative than to sell their lands or to depend on Government for loans.

Under the head "Industries", there is no provision for rural or big industries. A sum of Rs. 50,000 only has been provided for State aid to industries. Sir, big and heavy industries should be established in Bengal for giving employment to millions of people who are now a pressure on the land.

We the members on this side of the House have asked Government to make provisions for these things for the last four years but they have not paid any heed to it. Then, Sir, the allotments made towards the solution of the real problems of the people have been absolutely insignificant and insufficient.

Sir, isolated and inadequate expenditure without comprehensive schemes will do no real good. The Hon'ble Minister should take the help of experts and immediately prepare schemes for—

(*i*) the resuscitation of the dead and dying rivers and channels and the opening out of new channels and estimate the expenses in co-operation with the other provinces;

(*ii*) the establishment of an organisation for selling jute on behalf of the jute-growers;

(*iii*) supplying seeds throughout Bengal;

(*iv*) the development of rural industries throughout Bengal;

(*v*) supplying rural credit for the whole of Bengal;

(*vi*) supplying drinking water throughout rural Bengal;

(*vii*) starting big and heavy industries, *i.e.*, cotton mills, spinning mills, sugar mills, salt-manufacturing firms, and the like, to give employment to the peasants and workers who are now a pressure on the land.

Sir, by carrying out these schemes they can better the economic condition of our peasants and workers, and with them that of the rest of the province. For the finances necessary for that purpose they must reduce the expenses. Let them deprovincialise the colleges and schools and by that alone they will get Rs. 34 lakhs. They must reduce the expenses in the departments of General Administration and Police to an absolutely unavoidable amount. After that, if further money is required, tax the horders of wealth and the big guns. And tax the luxuries also. By this they will get the money for additional recurring expenses. For capital expenses let them raise a loan. When they will come with such schemes and ask us to vote for such taxation and borrowings, we shall gladly support them.

Sir, this is not a new proposal of ours; we made similar proposals in 1937 and placed our schemes before you. We wanted this Government to purchase the interests of the rent-receivers of Bengal so that Government might acquire an additional net income of Rs. 10 crores, out of which money required to meet the recurring expneses for free primary education and for charitable dispensaries might be set apart and the balance might be capitalised to secure the required amount for capital expenses. Sir, the Floud Commission has also recommended the same thing, but when I made the proposal in 1937, the then Finance Minister ridiculed me by saying that I was playing gymanstics with arithmetical figures of crores. This is what happens to proposals made from this side of the House.

Sir, in 1937 I gave notice of the Jute Bill to provide for the compulsory restriction of production and the fixation of its minimum price and also a marketing organization to sell the entire jute of Bengal on behalf of its growers. But that Bill was throttled to death.

In 1939, a Bill for regulating the production of jute has been enacted, but no provision has as yet been made to establish a marketing organization as suggested by me and also by the Jute Enquiry Committee.

Then again, the operation of the Jute Regulation Act has been absolutely a hopeless massacre. Our scheme supported by the Hon'ble Minister of Agriculture himself to get the record prepared through the medium of the Union Boards and that at a very small expense was negatived by the Cabinet and an ill-conceived and ill-guided scheme has been put under operation and that is responsible for the huge expenditure thereby entailed. Much of public revenues has been wasted in the recording of jute lands and the issue of licenses. Sir, jute lands have been recorded according to the Settlement Survey plot numbers without relaying the Settlement maps and without giving sufficient notice to the jute-growers. That has been responsible for wrong records and no records. Besides the lands which have emerged in the *char* areas after Settlement operations have not been recorded and

no land where nothing but jute can be grown has been recorded as such. I can tell the Hon'ble Minister that the jute-growers will not obey this law. I feel that the hand of Nemesis is about to fall on the Ministers.

Maulvi MUHAMMAD IBRAHIM: বাংলা সরকারের অর্থসচিব মাননীয় সহিদ সবওয়াদ্দি সাহেব গত ১৫ই ফেব্রুয়ারী, শনিবার, প্রাদেশিক আইন সভায় তাঁহার ১৯৪১-৪২ সালের যে বাজেট উপস্থিত করিয়াছেন তজ্জন্য আমি তাঁহাকে আন্তরিক ধন্যবাদ জ্ঞাপন করিতেছি। বাজেটের জরুরী বিভিন্ন বিষয়গুলি আলোচনা করিবার পূর্বে মাননীয় মন্ত্রী সাহেবকে অর্থনীতি বিষয়ে দু'একটি প্রশ্ন করিতে ইচ্ছা হইতেছে।

বাংলার বর্ত্তমান শাসন পদ্ধতির আরম্ভকাল হইতে আজ পর্য্যন্ত বহু কোটি টাকা আয় হওয়া সত্ত্বেও বাংলার সরকারি তহবিলে বিরাট ঘাটতি দেখা যায়। ইহার কারণ কি? মাননীয় অর্থসচিব মহোদয় জাতীয় গঠনমূলক কার্য্যের (nation-building works) ব্যয় বৃদ্ধিই ইহার কারণ দর্শাইয়াছেন। মাননীয় অর্থসচিব মহোদয় তাঁহার ব্যয় বরাদ্দের বক্তৃতায় বলিয়াছেন "The Budget provides for expenditure on revenue account 52 lakhs in excess of the Revised Estimate for the current year, etc. Practically the whole of this increase is under nation-building departments" অর্থাৎ "চলতি বৎসরের সংশোধিত হিসাবের উপর রাজস্ব হইতে আরও ৫২ লক্ষ টাকা জাতীয় গঠনমূলক কার্য্যের জন্য ব্যয় বরাদ্দ করা হইয়াছে" ইহার উত্তরে আমি সত্যের অপলাপ ছাড়া আর কিছুই বলিব না। জাতি গঠনমূলক কার্য্যের জন্য প্রকৃত প্রস্তাবে কত ব্যয় হইবে তাহা নিম্নের হিসাবে দেখান হইল:—

	সংশোধিত হিসাব, ১৯৪০-৪১ সন। (লক্ষ টাকা।)	বাজেট হিসাব, ১৯৪১-৪২ সন। (লক্ষ টাকা।)
১। বিজ্ঞান বিভাগ ..	৩০	৩০
২। সাধারণ শিক্ষা ..	১,৬৩	১,৭৭
৩। ডাক্তারী ..	৫৭	৫৭
৪। স্বাস্থ্য ..	৪৩	৫২
৫। কৃষি ..	৭৯	৪৫
৬। পশু চিকিৎসা ..	৭	৮
৭। সমবায় সমিতি ..	১৫	১৮
৮। শিল্প ..	১৫	১৯
কুইনাইন ..	৭	৮
৯। সেচ বিভাগ ..	২৩	২৬
	৪,৩৩	৪,৪০

উপরের হিসাব হইতে দেখা যায় যে, জাতি গঠনমূলক কার্য্যের জন্য ৭ লক্ষের অধিক অর্থ ব্যয় হইবে না। সুতরাং অর্থসচিব মহাশয় সমস্ত ব্যয় বৃদ্ধিই শুধু একমাত্র জাতীয় গঠনমূলক কার্য্যের জন্য বলিয়া কি বলিতে চান বুঝা দুষ্কর। এখানেও তাঁহার বক্তব্য শেষ হয় নাই। বিক্রয় কর বিল অবিলম্বে পাশ না হইলে জাতীয় গঠনমূলক কার্য্যের যে প্রসার হইবে না শুধু তাহাই নহে বরং উহা আরও অধিক ভাবে সঙ্কোচ (drastic reduction) করা হইবে বলিয়া সদস্যদিগকে ভয় দেখাইতেও ত্রুটি করেন নাই। করভার নিপীড়িত অর্দ্ধভুক্ত অসহায় দেশবাসীদের উপর আরও কর বৃদ্ধিই মাননীয় অর্থসচিব মহাশয় বাজেটের ঘাটতি পূরণের একমাত্র উপায় বলিয়া নির্দ্দেশ করিয়াছেন। অথচ তিনি ব্যয় সঙ্কোচের কথা মুখেও আনেন নাই। অবশ্য আমরা স্বীকার করি যে অবস্থা ও সময় বিশেষে জাতির উন্নতির জন্য কর বৃদ্ধির আবশ্যক কিন্তু বহুবিধ কারণে এবং বিশ্বসংগ্রামে অর্থনীতির কেন্দ্রচ্যুতির ফলে বাংলা এবং বাংলার জনসাধারণ যে স্তরে উপস্থিত হইয়াছে এসময় আর নূতন কর দিবার সামর্থ্য বাংলার দরিদ্র অধিবাসীদের আছে কি না তাহা মাননীয় অর্থসচিব সাহেব একবারও ভাবেন নাই। এই সঙ্কট মুহূর্ত্তে অত্যাবশ্যকীয় বিষয়গুলি ব্যতীত অপরগুলির অপেক্ষাকৃত ব্যয় সঙ্কোচ করাই বিজ্ঞ অর্থ-সচিবের কাজ হইত। নিম্নের হিসাব হইতেই ব্যয় সঙ্কোচের খাতগুলি ধরা যাইতে পারে।

	১৯৩৮-৩৯। লক্ষ টাকা	১৯৪০-৪১। লক্ষ টাকা।
সাধারণ শাসন	.. ১,৪৬	১,৬৪
পুলিশ	.. ২,২১	২,৩৮
সিভিল ওয়ার্কস	.. ১,২৮	১,৬৮

উপরের হিসাব হইতে দেখা যায় যথাক্রমে ১৮, ১৭ ও ৪০ লক্ষ টাকা বৃদ্ধি হইয়াছে। এই খাতগুলি হইতে ব্যয়সঙ্কোচ কি সম্ভব নহে? বাংলার পুলিশের ব্যয় অন্যান্য প্রদেশের ব্যয় হইতে অনেক বেশী। ব্যয়সঙ্কোচের কথা বাদ দিলেও উপস্থিত বিক্রয়-কর বিল বাদ দেওয়া যায় এই হেতু যে বাজেটের বিভিন্ন ব্যয়-বরাদ্দের খাত সব সময় ঠিক হয় না। এই বিষয়ে মাননীয় অর্থ-সচিব মহাশয় তাঁহার বক্তৃতায় বলিয়াছেন ইহা সত্য। কারণ ১৯৩৯-৪০ বাজেটের ঘাটতি হইবে আশঙ্কায় ১৯৩৯ সনে দুইটি অতিরিক্ত কর ধার্য্য করা হয়। কিন্তু এখন হিসাবে দেখা যায় যে, ঐ ঘাটতির পরিবর্ত্তে আরও বহু লক্ষ টাকা উদ্বৃত্ত হইয়াছে। সুতরাং এ অনিশ্চিয়তার উপর নির্ভর করিয়া পুনঃ কর বৃদ্ধির সমর্থন আমরা করিতে পারি না।

কৃষি ও সেচ বিভাগ (Agriculture ও Irrigation).—কৃষি ও সেচ বিভাগের অবনতির উল্লেখ করিতে যাইয়া মাননীয় মন্ত্রী মহোদয় ঐ বিভাগদ্বয়ের কর্ম্মচারীদের ন্যূনতা ও স্বল্প মাহিনার উল্লেখ করিয়াছেন। ইহা যদি সত্য হয় তবে অর্থসচিব মহোদয়কে জিজ্ঞাসা করি যেসব কর্ম্মচারী উপস্থিত ঐ বিভাগদ্বয়ে কাজ করিতেছেন তাঁহারা কি প্রকৃতই কর্ম্মী এবং তাঁহারা তাঁহাদের ঐ সব ন্যস্ত কার্য্যাদি কি পূর্ণভাবে

করিয়াছেন? প্রকৃত কর্ম্মের উন্নতি যাহাই হউক না কেন শুধু কর্ম্মচারী এবং তাঁহাদের মাহিনা বৃদ্ধি কিছুতেই সমর্থনীয় নহে। এ প্রসঙ্গে নোয়াখালি জিলার প্রতি সেচ বিভাগের উদাসীনতার উল্লেখ অপ্রাসঙ্গিক হইবে না।

ফেণীর দক্ষিণে লেমুয়া খাল—ইহা নিতান্ত অপরিসর ও অগভীর হওয়ার ফলে বর্ষার সময় সমস্ত অঞ্চল প্লাবিত হইয়া যায়। ইহাতে স্থানীয় অধিবাসীদের যাতায়াতের ও থাকিবার অসুবিধা ব্যতীতও শস্য ও ফসলের যে পরিমাণ সর্ব্বনাশ হয় তাহা বর্ণনার অতীত। এতদ্ব্যতীত খালটির দুই পার্শ্ব নল, খাগড়া ও জঙ্গলে আবৃত ও পূর্ণ থাকায় নৌকা চলাচল একরকম বন্ধ হইয়া আসিয়াছে। তারপর ফেণীর দক্ষিণ-পূর্ব্ব কালিদহ খাল। এই খালটিও নিতান্ত অগভীর হওয়ার স্থানীয় প্রায় দুই হাজার ঘর কৃষকের জন্য আশীর্ব্বাদের পরিবর্ত্তে অভিসম্পাতে পরিণত হইয়াছে। বর্ষার সময় পূর্ব্ব পাহাড় হইতে যে জলরাশী খরস্রোতে নামিয়া আসে তাহা নিষ্কাসিত হওয়ার পথ না পাইয়া ক্রমেই স্ফীত হইয়া বন্যার আকারে পরিণত হয় এবং সমস্ত দেশকে প্লাবিত করিয়া লোকের শষ্য, ঘরবাড়ী ও গরু-বাছুর সব ভাষাইয়া নেয়, এমন কি বড় রাস্তার উপরও ৫।৭ হাত জল হয়। এ বিষয় বহুবার মাননীয় গভর্ণমেণ্ট বাহাদুরের গোচরীভূত করা হইয়াছে কিন্তু দুঃখের বিষয় আজও সেচ বিভাগের এদিকে কোন তৎপরতার সাড়া পাওয়া যায় নাই। এবার বাজেটে সেচ বিভাগের জন্য আরও ৩ লক্ষ টাকা ব্যয়-বরাদ্দের উল্লেখ আছে। উহা যদিও দেশের চাহিদা অনুযায়ী একটা ভগ্নাংশ তবুও আমি আশা করি মাননীয় সরকার বাহাদুরের সেচ বিভাগের কৃপাদৃষ্টি হইতে ফেণীর খাল দুইটি বাদ পড়িবে না।

এর পরই নোয়াখালির খালটা আমাদের আলোচ্য। নোয়াখালির বাঁধটা সমাপ্তপ্রায়। এখন অবিলম্বে প্রস্তাবিত খালটি কাটান আরম্ভ না হইলে সহরের ও স্থানীয় অধিবাসীদের আর দুর্দ্দশার সীমা থাকিবে না। এদিকেও মাননীয় গভর্ণমেণ্ট বাহাদুরের কৃপা দৃষ্টি আহ্বান করিতেছি।

শিল্প।—দেশকে আত্মনির্ভরশীল ও বেকার সমস্যার সমাধান করিতে হইলে দেশের শিল্পোন্নতি যে অপরিহার্য্য কর্ত্তব্য তাহা কাহাকেও বলিতে হইবে না। সে হিসাবে এবার বাজেটে শিল্পোন্নতির জন্য ৪ লক্ষ টাকার অতিরিক্ত ব্যয় বরাদ্দ করা হইয়াছে তাহা মোটেই প্রচুর নহে। এ বিভাগের জন্য আরও পর্য্যাপ্ত পরিমাণে ব্যয় বরাদ্দ করা আবশ্যক।

নোয়াখালী সদর (Head quarters)।—নোয়াখালী সহরের ভাঙ্গনের ফলে স্থানীয় অধিবাসীদের যে দুর্দ্দশা দেখা গিয়াছে তাহা মাননীয় সরকার বাহাদুরের বিশেষ অবহিত থাকা সত্বেও সহরটি প্রস্তাবিত বেগমগঞ্জে স্থানান্তরিত করা হয় নাই। এমন চরম দুর্ভাগ্যের মধ্যে থাকিয়াও নোয়াখালীর অধিবাসীরা হাজার হাজার রকমের কর দিয়া আসিতেছে, এ বিষয়ে এবং অন্যান্য দিকেও বাংলার অপরাপর জিলা হইতে নোয়াখালীর দান ও উৎসর্গ কম নহে। সহর স্থানান্তরিত করা এবং নূতন রাস্তাঘাট প্রভৃতি নির্ম্মাণ ও সংস্কার কল্পে অন্ততঃ ৪০ লক্ষ টাকার প্রয়োজন। অথচ সে স্থলে মাত্র ৫ লক্ষ টাকা ধার্য্য করা হইয়াছে।

শিক্ষা।—শিক্ষা বিভাগের জন্য এবার ১৪ লক্ষ টাকা ব্যয় বরাদ্দ করা হইয়াছে। তন্মধ্যে ৭ লক্ষ টাকা প্রাথমিক শিক্ষার প্রসার কল্পে জিলা স্কুল বোর্ডের হস্তে অর্পণ করা হইবে ইহা নিশ্চয়ই আশাপ্রদ। কিন্তু বড়ই পরিতাপের বিষয় এই যে, প্রাথমিক শিক্ষা-কর বিল পাশ হওয়া অবধি নোয়াখালীর দরিদ্র জনসাধারণ এই শিক্ষা-কর বহন করিয়া আসিতেছে অথচ এযাবৎ বড় ও সর্ব্বাঙ্গসুন্দর করিয়া ব্যাপকভাবে স্কুল স্থাপিত হয় নাই। সদাশয় গভর্ণমেণ্ট বাহাদুর স্কুল নির্ম্মাণের পরিকল্পিত কেন্দ্র স্থানগুলি বহুবার পরিদর্শন ও জরিপ করিয়াছেন কিন্তু স্কুলের ঘর নির্ম্মাণ প্রভৃতি বাবদে স্থানীয় জনসাধারণ অন্ততঃ প্রতি কেন্দ্রে ৫।৭ শত টাকা করিয়া দিতে অক্ষম হওয়ায় তাহার নির্ম্মাণ ও স্থাপন কার্য্য স্থগিত আছে। প্রাথমিক শিক্ষার নামে শোষণ ও নিপীড়ণ নীতিই যদি হয় তাহা হইলে এমন শিক্ষা প্রবর্ত্তনের কোন মানে আছে কি না এ বিষয়ে আইন সভার সভ্যদিগকে অনুধাবন করিতে অনুরোধ করি।

মাদ্রাসা।—এরপর আমাদের দৃষ্টি পড়ে মঞ্জুরীকৃত ও old স্কীম সিনিয়র মাদ্রাসার উপর। সদাশয় সরকার বাহাদুর এ পর্য্যন্ত যে পরিমাণ অর্থ মাদ্রাসাগুলির জন্য ব্যয় করিয়া আসিতেছেন, তাহার পরিমাণ উর্দ্ধে ৩০।৪০ হাজারের অধিক হইবে না। মাধ্যমিক শিক্ষার উন্নতি ও প্রসার কল্পে সরকার বাহাদুর প্রতি বৎসর লক্ষ লক্ষ টাকা ব্যয় করিয়া আসিতেছেন আর মাদ্রাসাগুলি যেন ক্রমেই মাননীয় শিক্ষাসচিব মহোদয়ের কৃপা দৃষ্টি হইতে বঞ্চিত হইতে চলিয়াছে। উপযুক্ত অর্থ ও সাহায্যের অভাবে old scheme মাদ্রাসা-গুলিতে মান্ধাতাযুগের শিক্ষানীতির পরিবর্ত্তন করিয়া আধুনিক উন্নত ধরণের পদ্ধতি প্রবর্ত্তন সম্ভবপর হইতেছে না। বাংলায় মুষ্টিমেয় যে মাদ্রাসাগুলি আছে তাহাতে না আছে আসবাব না আছে উপযুক্ত লাইব্রেরী, না আছে ছাত্রদের শরীর চর্চ্চার ব্যবস্থা। এমতাবস্থায় যদি মাদ্রাসাগুলিকে উপযুক্ত সাহায্য করার ব্যবস্থা করা না হয় তাহা হইলে অচিরেই ইসলামী শিক্ষা ও সৌন্দর্য্য বাংলার বুক হইতে চিরতরে বিদায় লইবে। এদিকে আমি আমাদের মাননীয় শিক্ষা সচিব মহোদয়ের আশু কৃপাদৃষ্টি আকর্ষণ করিতেছি।

স্বাস্থ্য।—গভর্ণমেণ্ট বাহাদুর কলিকাতা মেডিকেল হাঁসপাতাল ও কলেজের জন্য প্রতি বৎসর লক্ষ লক্ষ টাকা ব্যয় করেন কিন্তু তদনুপাতে জেলা বোর্ডের দাতব্য চিকিৎসালয়গুলির বাবদে নগন্য টাকাই বরাদ্দ হয়। অথচ ঐ দাতব্য চিকিৎসালয়গুলিই বাংলার দরিদ্র নিঃস্বহায়দের একমাত্র সম্বল। উদাহরণ স্বরূপ নোয়াখালী সদরের ও ফেণী মহকুমার দাতব্য চিকিৎসালয় গুলির কথা উল্লেখ করা যাইতে পারে। এই হাঁসপাতাল দুইটিতে প্রতিদিন যত রোগী ভর্ত্তি হয় তার তুলনায় Dispensaryতে ঔষধ নাই বলিলেও হয়। এমনও দেখা যায় সাধারণ একটা ম্যালেরিয়া রোগীর চিকিৎসার জন্য ৬।৭ মাস সময় লাগে। এর কারণ একটি মাত্রা ঔষধকে পাঁচ ভাগ করিয়া পাঁচ মাত্রায় পাঁচ জনকে দিতে হয়। সমস্ত ঔষধের বেলাও তাই। কলিকাতায় যে Medical Hospital বাঙ্গালী চাষীর রক্তে প্রতিপালিত সেইস্থানে আজ সেই মুমূর্ষ চাষীদের স্থান নাই। মফস্বল হইতে চিকিৎসার অভাবে যে সব রোগী সুচিকিৎসার জন্য কলিকাতায় আসেন তাহাদের শতকরা ৯০ জনই হাঁসপাতালে স্থান পান না। এর কারণ তাহারা ১৬ বা ৩২ টাকা করিয়া visit দিতে অক্ষম অথবা তাহাদের মুরুব্বী নাই।

বাকী ১০ জনের ভিতরও indoor patient হওয়ার সৌভাগ্য মাত্র কয়েক জনেরই হইয়া থাকে। ইহাই কি বাংলার তথাকথিত জাতীয় গঠনমূলক কার্য্যের নমুনা ? মাননীয় অর্থসচিব মহোদয় কি বলেন আমরা জানিতে উৎসুক রহিলাম।

উপসংহার।—উপসংহারে শুধু আমি এই বলিতে চাই যে; মাননীয় অর্থসচিব মহোদয় তাঁহার উত্থাপিত বাজেটে তথাকথিত জাতীয় গঠনমূলক কার্য্যের জন্য বর্ত্তমান ঘাটতি ও বিক্রয় কর বিল সমর্থন করত: কর বৃদ্ধির যত কারণ দর্শান না কেন তাহা বুভুক্ষু ও নিপীড়িত বাংলার জনসাধারণ কিছুতেই সমর্থন করিবে না। যাহাদের ভোটের সাহায্যে ও সৌজন্যে আমরা সুদূর বাংলা হইতে আজ বাংলার আইন সভার সদস্য, যাহাদের ভবিষ্যতে দুই মুঠা ডালভাতের ব্যবস্থা করিতে পারিব আশায় আমরা আজ এখানে সমাগত তাহাদের নিকট জবাবদিহী করিবার সময় আগত। সুতরাং আশা করি মাননীয় অর্থসচিব মহোদয় যাহাতে দেশের প্রকৃত জাতীয় গঠনমূলক কার্য্য ব্যাহত না হইয়া প্রকৃত উন্নতি হয় সে দিকে লক্ষ্য করিবেন এবং তাঁহার প্রস্তাবিত বিক্রয় কর বিল প্রত্যাহার করিয়া দেশের আপামর সাধারণের কৃতজ্ঞতা ও ধন্যবাদ গ্রহণ করিবেন।

Mr. J. N. GUPTA: Mr. Deputy Speaker, Sir, with usual eloquence the Finance Minister has introduced his budget and said many things and also asked us to trust the Ministry to see that the revenues are utilized for the best interests of the people.

But it appears from the figures that the Finance Minister has taken no notice of the extraordinary situation created by the war with disastrous result on the taxable capacity of the people. Large items of expenditure have been provided which could have been avoided at this moment and I am sure that would reduce the deficit to the extent of half a crore of rupees without impairing the efficiency of any of the departments.

Revenues estimated were Rs. 14 crores and 3 lakhs and expenditure Rs. 15 crores and 37 lakhs. Thus the income falls short of 1 crore and 34 lakhs. This will render the opening balance to be reduced by Rs. 1 crore and 59 lakhs, leaving the closing balance at Rs. 33 lakhs only. On the other hand, the expenditure side shows an increase of Rs. 52 lakhs over the revised budget. Thus the Finance Minister has failed to maintain the minimum balance with Government treasuries. This is certainly a unique achievement of the Finance Minister, for whch he has been congratulated in this House.

As regards the capacity of his controlling the department, it appears from the Audit Report of 1941 which says that "some important instance of defective control over expenditures have been noticed: unnecessary supplementary charged appropriation; reappropriation obtained unnecessarily or in excess of requirements; allotment made too late in the year to be wholly or partly utilised within the year; injudicious surrender causing excess over allotment. The surrender of

Rs. 2,20,000 was made twice apparently due to miscalculation; defective budgeting, instances of omission to provide funds in the budget, instances of wrong provision and cases of over or under budgeting. This is the certificate, Sir, given in the Audit Report.

The Hon'ble Mr. H. S. SUHRAWARDY: What year's report are you reading?

Mr. J. N. GUPTA: I am talking about the way you manage things.

The Hon'ble Mr. H. S. SUHRAWARDY: That's all right; but what year's report is it?

Mr. J. N. GUPTA: I am referring to the Audit Report of 1940-41.

The Hon'ble Mr. H. S. SUHRAWARDY: No, no. The honourable member is reading from the Audit Report of 1938-39. He does not seem to know what he is talking about.

Mr. J .N. GUPTA: But you were in charge then!

The Hon'ble Mr. H. S. SUHRAWARDY: No, I was not in charge of the department then.

Mr. JOGESH CHANDRA GUPTA: Do you disown Government responsibility? Men may come and men may go but Government will remain! (Laughter.)

Mr. J. N. GUPTA: In the name of nation building, the expenditure has been increased beyond the capacity of the income. We are to know who will be benefited by this. It is not far to seek. It will mostly be beneficial to his community who will render him every help to secure the best crown in the future Cabinet.

Take the case of education, where the increase will be to the extent of Rs. 14 lakhs, 50 per cent. of which goes for grants to the District School Boards for development of primary education. The general body of tax-payers have no faith in those Boards because corruption is rampant there. A sum of Rs. 1½ lakhs has been allotted for the advancement of education of Scheduled Castes. I consider that this amount or more should be provided for vocational training which would greatly help the boys to start in life. We were told in the first year's Budget speech that the needs of technical education for the backward classes would also receive attention. We are yet to know what the Government have done to give effect to this assurance.

Then again, Sir, a grant of Rs. 1½ lakhs has been provided for Muslim Hall of Dacca University. When the people are struggling for existence and crying for relief from Government, at that moment available moneys are going to be spent for other purposes. This is most unworthy of a Ministry which claims to be a popular one.

Then, Sir, comes the question of an object of special patronage: Rs. 67,300 for buliding, furniture, and equipment grant to the Fazlul Huq College. The Education Minister has truly followed the maxim "Charity begins at home". I am sure that the Education Minister is fully aware of the fact that certain High School of long standing is going to be closed down for circumstances beyond the control of the School Committee who approached the Government for help, but nothing appears to have been done. I may tell the members of this House that the majority of the students of that school belong to Scheduled Castes.

There is another instance which would show how the Minister proposes wasteful expenditure: There is a provision for Rs. 7,680 for the purchasing of radio sets for Government educational institutions. I may point out here that the staff of the Assembly have been complaining that they are not getting any extra allowance for having to work late hours. That has not been considered necessary, but a provision for the purchase of radio sets to give recreation and other things to educational institutions is found to be necessary! I do not know how to congratulate this Ministry.

It seems the Hon'ble Finance Minister is shedding crocodile tears saying that from all parts of the province comes the cry of dead and dying rivers, of water-logged areas, of inundation of saline water, *bils* to be drained, canals to be excavated, spill areas to be provided—measures on which depend not only the fertility of the soil but also health and life of the people. May we know what attempt he has made to give the people relief in those matters? He would certainly reply that due to inadequate and ill-equipped administrative machinery he could not do anything. I may point out to the Finance Minister that this explanation will not satisfy us. Of course, it may satisfy some one for reasons best known to him. He has said that he has undertaken legslation to supplement those inadequate resources. With that end in view two new taxation measures have been introduced. Provision has also been made for Price Controller and his staff. I do not know what benefit will be derived from that.

In the matter of relief to the poor people it was suggested to the Finance Minister to take steps to stop *Kali birti* which are practically forced from the poor customers by wholesale dealers. He paid a deaf ear to the suggestion.

Under the head "Industries" four sale and supply depots on an experimental basis with a grant of Rs. 50,000 for each depot have been provided for—two for brass and bell-metal articles and two for handloom weaving products. This is quite inadequate. These depots should also be opened for dealing with other Home Industry products so that men and women of all classes, castes and creeds may be benefited by it.

Under the head "Miscellaneous", it is observed that a scheme costing about Rs. 8 lakhs has been provided for giving financial help to low paid Government servants on account of higher cost of living. I understand that Re. 1 will be paid to those whose pay will not exceed Rs. 30 per mensem. If my information is correct, I must say that this is not fair and I would therefore request the Hon'ble Finance Minister to consider the cases of those people who draw pay up to Rs. 50 because they also deserve sympathetic consideration.

The question of extraordinary charges in India amounting to Rs. 7,52,000 is required to be examined. It is said that these charges are expected to be recovered from the Central Government. We have already noticed that a sum of Rs. 2,75,000 was spent in anticipation of sanction from the Government of India but at last it was refused and the whole amount had to be borne by this Government.

In the role of Minister in charge of labour and commerce, the Hon'ble Mr. Suhrawardy held out high hopes to workers that a careful investigation would be made into the mode of life and standard of living of the labourers and that efforts would be made to raise it. But nothing has been done so far. In my speech on the first Budget, I asked the Hon'ble Labour Minister that he should increase his speed which was considered to be that of a bullock cart. Now, I find that both the wheels have broken down and he has come to a dead stop.

The Railway Trade Unions whose objects are not confined to one province are still in the dark as to whether they will be deemed to be constituent trade unions. A Tribunal was appointed to examine trade unions but no attempt was made to call them to appear before the Tribunal. I ask the Labour Minister to consider this point, so that these persons are not deprived of their legitimate right.

The Hon'ble Mr. Suhrawardy was not satisfied with one crown.' He at once climbed up the ladder and secured another and this double crown proved to be his failure. He could not manage any of them smoothly and efficiently which has been amply borne out by the remarks in the Audit Report of 1941.

Lastly, I would request the Hon'ble Minister to consider the question of these trade unions in a sympathetic spirit, so that they may not be deprived of their legitimate right.

Mr. AMRITA LAL MANDAL: Mr. Deputy Speaker, Sir, please allow me to say a few words on the budget that is before us now. It is a good thing that both receipt side and expenditure side have been swollen as compared to the position in previous years, but it is regrettable that the expenditure side has been inflated much more than the income side. The result has been, as you see, a prospective deficit of Rs. 134 lakhs for the coming year. The Hon'ble Finance Minister has stated in his Budget speech that the additional expenditures for the next year amounting to more that Rs. 50 lakhs over the current year have been budgeted in order to carry on extensive developmental activities. But one may ask the question: What are those constructive activities? It is quite natural for the public to demand that the Government should formulate really constructive schemes and ask for more funds for expenditures. The Ministry has hardly given proof of their ability to draw up good schemes and yet they are asking for more and more funds. The deficits of Rs. 134 lakhs for the year 1941-42 and of Rs. 103 lakhs for the current year are staring into our face. How do the Ministry propose to meet them? They propose to meet them by drawing upon the reserves and by raising more taxes from the poor masses. And all this in the name of carrying on constructive services of the Province! Since April, 1937, the Ministry have had enough opportunities of building up good programmes of work, but they did nothing but waste funds over unproductive and unnecessary schemes. They had enough of funds, much more than the bureaucratic Government possessed before 1937; still they are in need of raising more and more taxes.

To whatever sphere one may make a reference, a picture of non-essential performance will meet our eyes. Whether in agriculture or in industries or in public health, the activities of the Ministry have not left any impress of good service anywhere. In education what have the Ministry succeeded in doing? They have only created troubles and controversies and nowhere has there been really a beneficial move to elevate and please the public. In August last the Ministry accepted a non-official resolution that the Government would be spending Rs. 10 lakhs a year for the improvement of education of the Scheduled Castes. Where has that Resolution gone? In the Budget for the coming year only Rs. 1½ lakhs has been provided. Is this the way in which promise should be made and the cause of education furthered?

At this stage, Sir, I would not like to go into details, but this much I must state that in spite of the grandeur in which the Hon'ble the

Finance Minister has sought to present the Budget by inflating the expenditures, the budget provisions are indeed disappointing. It does not indicate any well-thought-out plan but it gives a performance of a prodigal son who does not think of the future but tries to make his both ends meet by borrowing.

Adjournment.

It being 8 p.m.—

The House was adjourned till 4-45 p.m. on Thursday, the 27th February, 1941, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Thursday, the 27th February, 1941, at 4-45 p.m.

Present:

Mr. Speaker (the Hon'ble Sir MUHAMMAD AZIZUL HAQUE, C.I.E., Khan Bahadur) in the Chair, 8 Hon'ble Ministers and 191 members.

UNSTARRED QUESTION

(to which answer was laid on the table)

Failure of paddy crop in Jalpaiguri district.

43. Babu KHAGENDRA NATH DAS GUPTA: (*a*) Is the Hon'ble Minister in charge of the Revenue Department aware—

(*i*) that there has been a failure of paddy crops in the Jalpaiguri district this year; and

(*ii*) that there is every likelihood of distress prevailing in the district?

(*b*) If so, what steps do the Government propose taking in the matter?

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Sir Bijoy Prasad Singh Roy): (*a*) No.

(*b*) Does not arise.

Babu UPENDRA NATH BARMAN: Is the Hon'ble Minister aware that there has been a partial failure of crops in the Jalpaiguri district?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: That is not my information.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether as a result of the enquiry that he is supposed to have made as a result of this question his information is that the crops in this district have been plenty?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Very good crops at least.

Mr. ATUL CHANDRA SEN: Do I understand the Hon'ble Minister to say that the yield of the crop this year is the same as in past years?

Mr. SPEAKER: That is a general question.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: That is a very sweeping question.

Adjournment Motion.

Mr. SPEAKER: I am sorry that I could not attend yesterday; otherwise I would have given my decision earlier. I have very carefully gone into the adjournment motion. An issue like this ought to be discussed at the time when the budget under head "General Administration" is discussed, the opportunity for which will come very soon. It is well known that a motion of this character, if it be discussed at all, should be discussed in detail on the floor of the House in the usual course of the proceedings. It is on that ground alone that I feel that this motion is not in order.

Questions relating to the Department of the Hon'ble the Home Minister.

Babu NAGENDRA NATH SEN: May we know, Sir, when the questions relating to the department of the Hon'ble Sir Nazimuddin will be taken up?

Mr. SPEAKER: Day before yesterday the questions were taken up and left unanswered, as it was decided that the questions should be answered after Sir Nazimuddin comes back. I do not know when he is likely to come back.

Mr. SASANKA SEKHAR SANYAL: Sir, he is not likely to come soon, because I understand that he is going out for a change. We have been given to understand by Sir Bijoy that the responsibilities of that portfolio will devolve on his head. All that we want is that he will be in a position to answer the questions.

Mr. SPEAKER: The best thing would be to hold over the questions for a week, so that in the meantime he will be able to study them.

Black-out.

Mr. SPEAKER: There is another matter to which I want to draw your attention. On the 3rd March there will be a complete black-out in Calcutta. The question is at what time we ought to meet. The question arises not for this occasion alone, but there may be occasions in future when we may be required to have a complete black-out in Calcutta on more than one occasion. It will not look very well if we sit and proceed with our business in the usual way with lights on, while others have to go without lights. We ought to come to a settlement over this matter. Either we may have a morning sitting or we may have a sitting from about 2 o'clock till 5 p.m. so that people can go home in time. As I have said, this is a contingency which may arise more frequently in future, and as a matter of fact I have been warned that it may happen, so that the Calcutta public may be made accustomed to this sort of black-out. The military situation may not be such that it demands any such steps to be taken immediately, but to train up the whole body of citizens in Calcutta and to make them accustomed to black-out conditions takes a little time. I feel, therefore, that I should know the attitude of the House in case the House is in session at that time. As I suggested, it would be better if we have a sitting from 9 a.m. to 12 p.m. or from 8-30 a.m. to 11-30 a.m. It will be convenient to everybody and people will be able to get on to their respective businesses in time.

Mr. SYED JALALUDDIN HASHEMY: Sir, 8-30 to 11-30 a.m. will suit us.

Mr. SASANKA SEKHAR SANYAL: Sir, so far as the general question is concerned regarding any such contingency continuing in the near future, the best course I suggest would be to have an informal conference at your Chamber in which the leaders of all the parties and groups will represent their views, but so far as the change of the time-table on the 3rd March is concerned, I beg your leave in the absence of our leader to convey to you his considered opinion. We had a small discussion on this question. The Government Whip wanted our view as to whether we can agree to a change of the time-table. So far as we on this side of the House are concerned, Sir, we have come to the decision that it is not necessary to disturb the time-table, because my leader's view, so far as the black-out is concerned, is that it is a puerile matter and is only meant as a measure of scaremongering. That is why, Sir, we want to stick to our ordinary time-table.

Mr. SPEAKER: I am afraid I cannot allow a discussion of this nature.

Mr. SASANKA SEKHAR SANYAL: Sir, it is not a question of discussion. So far as we are concerned, on the 3rd March we do not agree to any change of the time-table.

Mr. SPEAKER: In that case under the rules the House will sit at 4 p.m. and adjourn earlier, so that members can go home in time. When a general order to this effect is given, I have no power to act contrary to it. I have merely to see that the clerical staff, the menial staff, the administrative staff and the peons are not inconvenienced in any way. The only alternative will be that the House will have to sit at 4 p.m. and adjourn earlier, so that people can go home in time. But by this the House will be deprived of a discussion which could have been possible, if we had sat in the morning. I hope, Mr. Sanyal, you will consider the consequences and let me know your view.

Mr. SASANKA SEKHAR SANYAL: Sir, Government ought to have placed the matter before us in time. To-day is the 27th February and only three days intervene. Many of the members have already got previous engagements on the 3rd and it will be extremely difficult for them to depart from their previous commitments. So far as the question of general sitting is concerned from day to day, the Committees of Rules and Privileges are there and they may be summoned and the question can be discussed. But so far as the 3rd March is concerned, we do not agree to an eleventh hour change in the time-table, simply at the instance of Government.

Mr. SPEAKER: Then the only alternative would be to sit at 4 p.m. and adjourn earlier.

GENERAL DISCUSSION OF THE BUDGET.

Mr. SYED JALALUDDIN HASHEMY: Mr. Speaker, Sir, in spite of my long standing political differences with the Hon'ble the Finance Minister, not only political differences, differences of ideals and ideology, differences of culture and tradition, I must confess that I had an idea that Mr. H. S. Suhrawardy was an intelligent man and that he has got some originality, but the budget as presented by him has taken away that idea. Not to speak of the budget itself, but I am speaking of his intelligence and originality and he has lost that even. I had an idea that of all the Ministers Mr. H. S. Suhrawardy would not be made a scapegoat by his Secretaries and Deputy Secretaries. Sir, it is a wonder to me that a man of the status of Mr. H. S. Suhrawardy should read out a set speech written by his Secretaries and sign a budget which was prepared for him by his Secretaries and Deputy Secretaries. The Hon'ble the Finance Minister has been

congratulated by the Leader of the European Group and by some members of the Coalition Party with their tongues in their cheeks. I do not know why and for what reason they have congratulated the Hon'ble Finance Minister for presenting this deficit budget. Sir, I had also an idea that of all the Ministers Mr. H. S. Suhrawardy knows and knows very well to cut his coat according to his cloth. But, Sir, this time he has gone beyond his means. It is no use criticising in a vague and indefinite manner. I will help the Hon'ble Finance Minister if he cares to accept my suggestion and in 10 minutes' time I will make up the deficit of the budget for the current year. I will only show from the speech, from the statement he made before presenting the budget to this House, that if he had at least attempted, he could have balanced the budget properly. He has admitted that an amount of over 18 lakhs will be necessary for new civil works. Let him take down the figures and I will show that this Rs. 1,34,00,000 will come out of the budget he has already presented. Let him take that 18 lakhs from the civil works. This is not the time for any new work specially at a time when India is on the verge of being involved in a great war that is raging in Europe.

Then, Sir, in the list of civil budget, he has admitted that for the purchase of a particular plot of land near the High Court for some offices of Government Rs. 8 lakhs will be necessary and he has budgeted that amount. Sir, is this the time of purchasing a new plot of land for Rs. 8 lakhs? The reason he has given is that a third party will purchase it.

Then coming to police, he has admitted that an increase of Rs. 2 lakhs will be necessary during the current year. From his speech, it will be seen that for the last four years from 2 to 4 lakhs of rupees, he has been giving to this department, I mean the Police Department.

Now, Sir, coming to more particulars, I will point out item by item to the Hon'ble Finance Minister for his consideration. The amount budgeted for the distribution of quinine by the Presidency Jail is Rs. 33,000. It is an abnormal thing. This, in our opinion, can be distributed by other agencies of the Government—either by the Public Health Department or by the Political Department. Sir, he has taken another Rs. 46,000 for civic guards. We do not appreciate the necessity for civic guards in Calcutta. I am sure Mr. H. S. Suhrawardy knows and knows very well that the civic guard organisation in Calcutta is absolutely unnecessary.

Sir, there is another item which is called development of the youth welfare scheme and for that he has set apart Rs. 1,27,760. Sir, we do not know what this youth welfare league or movement is. All that we know is that this money is mis-spent by the district officers only for the political purposes of a certain political group in this House

and nothing else. If that is youth welfare, I do not know what the real youth welfare work is! He has given Rs. 35,780 to the Servant of Humanity Society. What is this Servant of Humanity Society? Mr. H. S. Suhrawardy knows and knows very well that it is absolutely for his personal consideration. I was a member of the Society for four long years. Only last year Rs. 2,500 was first granted to that institution and this is an institution run personally by the Hon'ble Finance Minister himself. It is an organisation that is run in the Suhrawardy Avenue by Sir H. Suhrawardy who happens to be his own uncle——

The Hon'ble Mr. H. S. SUHRAWARDY: He happens to be in England now.

Mr. SYED JALALUDDIN HASHEMY: You are patronising his organisation in Bengal with the money of the ratepayers——

The Hon'ble Mr. H. S. SUHRAWARDY: Nonsense! You are talking through your hat.

Mr. SYED JALALUDDIN HASHEMY: Sir, is the word "nonsense" parliamentary? He must withdraw it.

The Hon'ble Mr. H. S. SUHRAWARDY: I am sorry, Sir, that I cannot use a stronger expression in view of the personal aspersions which the honourable member has made.

Mr. SYED JALALUDDIN HASHEMY: It is absolutely on personal consideration that the money is being used.

The Hon'ble Mr. H. S. SUHRAWARDY: Nonsense!

Mr. ATUL KRISHNA GHOSE: On a point of order, Sir. Is the Hon'ble Minister justified in repeatedly using the word "nonsense"?

(Other members also rose on a point of order.)

Mr. SPEAKER: I have not been able to make out anything?

Mr. SASANKA SEKHAR SANYAL: Sir, the point is whether the expression "nonsense" is parliamentary or not.

Mr. SPEAKER: I cannot say whether it is parliamentary or not unless I see the context.

Mr. SYED JALALUDDIN HASHEMY: If this expression is not unparliamentary, then I beg of you, Sir, to allow me to use this word against him times without number.

Sir, I repeat that Rs. 35,780 for the Servant of Humanity Society has been given by the Hon'ble Finance Minister only on personal consideration and nothing else.

The Hon'ble Mr. H. S. SUHRAWARDY: Nonsense!

Mr. ATUL KRISHNA GHOSE: On a point of order, Sir.

Mr. SPEAKER: All I say is that even though the word "nonsense" may not be unparliamentary, it is certainly obstructive.

Mr. SYED JALALUDDIN HASHEMY: Sir, now I will speak of another item. Rs. 67,300 has been given to the Fazlul Huq College at Chakhar. Then, Sir, there is another item—reorganisation of rural public health units against which a provision of Rs. 15,000 has been made. (The Hon'ble Mr. H. S. SUHRAWARDY: 11 lakhs.) That is for the whole rural public health service. Sir, we do not know what these rural public health units are doing. I think, they are used for political purposes only. I come from a village, but I do not know of any public health unit in my constituency. That money like that of the Youth Welfare Movement is absolutely mis-spent for political purposes by the Minister!

Sir, I will point out another item to the Hon'ble Minister and that is anti-ludlowii survey and anti-ludlowii control and Rs. 22,000 and Rs. 30,000 respectively have been allotted for these purposes. Sir, I beg of him not to undertake that controlling measure. We have had enough of that. The Corporation of Calcutta spent more than Rs. 5 lakhs over the anti-mosquito brigade in Calcutta. The result of all that has been that mosquitoes have been pouring into Calcutta like German soldiers pouring into the Balkans! Therefore, Sir, this anti-ludlowii survey and anti-ludlowii control is simply a farce. This organisation is nothing else than a device to patronise the officers of the department.

Then there is another item in the shape of a grant to the C.S.P.C.A. Mr. Suhrawardy knows very well of the agitation that has been going on in Calcutta and outside for the abolition of this society, and that for obvious reasons. But, Sir, instead of abolishing this society it is being patronised by Government with 81 *plus* 10, that is, 91 lakhs of rupees altogether.

Sir, I shall not speak a word about the staff and household of the Governor, his touring expenses as well as other expenses of the Governor. That is a matter absolutely charged, and we have no right to make any remark even on them. It is up to the Governor of this province to see whether at this time, particularly during the period of war, such huge allotments as Rs. 50,000 for band establishment, Rs. 1,15,000 for the

office of the Military Secretary to the Governor and others should be curtailed or not. But, Sir, this being absolutely a matter for the Governor, I shall not refer to it any more.

Coming to the construction of a new building at Jalpaiguri, Sir, I do not know who is interested in this matter. A new office building is going to be erected for the Divisional Forest Officer at a cost of Rs. 2,750. You will find in the budget that for the electric installation in the bungalows of certain Subdivisional Forest Officers and other petty officers of the Co-operative Department such large sums as rupees four thousand and odd and Rs. 2,240 have been provided. Had the Hon'ble Minister made an earnest endeavour to prepare his budget with caution, he could have balanced his budget without any difficulty.

Then, Sir, in one place the Hon'ble Mr. Suhrawardy has pointed out that the decrease under "Famine Relief" was due to the absence of acute economic distress in any part of the province. I submit that this is an absolutely untrue statement, because we know very well that acute distress is prevailing in some of the districts of Bengal on account of the failure of the last *aman* crop.

The Hon'ble the Finance Minister has also pointed out that the money he is going to get by taxing the people will partly be utilised in meeting the budget deficit and partly in nation-building activities. Sir, I appeal to him not to tax the poor people of Bengal any more. They are half-starved, having only one meal a day, and it is impossible for these poor toiling masses, particularly for the poor tillers of the soil, to bear any more burden of taxation for maintaining the white elephants of Government at the top, in whom the masses of the people have absolutely no interest. Sir, the Hon'ble the Finance Minister has asked in his speech,—will the Legislature pass the Taxation Bill? Sir, before we in the Opposition decide whether we should vote for or against this taxation measure, we have certainly the right to know as to what will be the rate of this tax which Government intend finally to adopt, and to what extent the exemptions proposed by the Select Committe and any other to be proposed by the Legislature will be given effect to.

(At this stage Mr. Speaker warned the honourable member that his time was up and allowed him to conclude his speech in a minute or two.)

Sir, we have given our opinion that in the present international situation which has caused a considerable rise in the prices of almost all commodities, it will not be possible for the poor toiling masses to bear a further burden of taxation. Therefore, I appeal to the Hon'ble the Finance Minister to reconsider whether he should balance his budget by cutting out some of the unnecessary items in it and give up the idea of introducing the General Sales Act.

Dr. J. M. DAS GUPTA: Sir, in rising to offer some general criticisms to this budget, I come to a sense of futility, for from what I have observed of the proceedings of the last two days it appears that the Hon'ble the Finance Minister, secure in the knowledge of a voting majority that is always accommodating, may be, for considerations, is paying but scant attention to opposition criticisms. He ought to remember that opposition criticism is a very important factor in any democratic form of Government. So that his exhibition of a supercillious and dictatorial complex go ill with the democratic pretensions of the Government of which he is an important member.

My first impression after a careful perusal of the budget was one of disappointment. I had expected better things from the Hon'ble Minister this year.

Sir, though a political opponent I have never found the Hon'ble Mr. Suhrawardy uninteresting. Unlike many of his confrères, his statements are rarely ever entirely devoid of some leasement of facts, whilst his antics as well as his ready reparties and incisive comments go a long way to enliven the extremely dull proceedings, over which you, Sir, are condemned to preside.

Mr. SPEAKER: I am not condemned! (Laughter.)

Dr. J. M. DAS GUPTA: I have used the word "condemned" for whilst you have very considerably granted us the privilege of escaping to the corridor when assailed by a virulently dull piece of oration, you, Sir, are condemned to suffer on without wincing in your gilded throne.

The budget, Sir, shows ample evidence of carelessness and inattention which in the case of the author can only be ascribed to the deadening influence of this assured majority.

If his objective has been to make out a plausible case in favour of further taxations, I am afraid he has not succeeded in convincing any independent thinker in the House. He summarises the financial results by anticipating a deficit of 1 crore and 34 lakhs and provides for a closing balance of 33 lakhs only. But I repeat that the figures are hardly convincing, year after year the actuals in the largest majority of heads are found to be considerably less than the budgeted amounts proving systematic overbudgeting.

These large discrepancies between the actuals and the budgeted amounts are due either to inattention which is inexcusable, or intentional which is worse. The net result is that large sums of money budgeted for nation-building departments remain unspent and are surrendered for want of mature schemes. In the budget, however, these provisions for excessive expenditure serve to inflate the supposed deficit the spectre of which the Hon'ble Minister holds before

our eyes. There is as yet no guarantee that with exception of the Department of Industries and few other departments the Government have schemes ready for the enormous expenditure that are provided for.

Sir, I entirely agree with the Hon'ble Minister that the nation-building departments should in no case be suffered to starve. But for doing that he himself admits the necessity of hard economy in other spheres. Sir, there can be no doubt that in view of the recent progressive decline in certain important items of revenue, such as the jute export duty, stamps and land revenue, too much stress cannot be laid on the necessity of caution regarding control over expenditure. But is there any evidence of caution anywhere in this budget? In practically every department including that of this Department of Provincial Legislature, the expenditures on establishment have increased by leaps and bounds with what improvement to the economic life of the province is not apparent to anybody. The few reports that are available do scant credit to the working efficiency of the department concerned. The exceptions are—(1) the Department of Industries which, thanks to the endeavour of an extremely energetic man at the head, is valiantly striving to solve some important economical problems.

The effort of the Government for stabilising the jute price was one in the right direction. But the methods adopted have been pointedly criticised by economists and industrialists both Indian and European.

Turning to the Department of Public Health I cannot help thinking that in view of the excellent work done in the past, this department deserved larger support for its many useful schemes. The provision of a bare 1 lakh for the climatic sanitarium is too beggarly. In fact, the whole comprehensive scheme for combating tuberculosis deserved a more adequate support from the Government. But these will be considered when the departmental budgets are before us.

Coming to the abnormal condition that the war has imposed on our province, I am entirely in agreement with the closing remarks of the Hon'ble Minister that war efforts should not cause a suspension of the ordinary life activities of the province. But has he seriously considered the problems due to the war that this province in particular cannot escape? Sir, should Great Britain be unable to stem the Nazi invasion, unavoidable repurcussions are bound to upset our normal existence here. For instance, is not there a danger that the paper currency may not serve as a medium of exchange particularly in the villages? And if that happens, will it not be extremely difficult, if not impossible, to maintain order by the existing means at the disposal of the Government? The Hon'ble Minister has provided for an extra expenditure for the police, but can a few additional Sub-Inspectors and other ranks meet the situation, that I only hope may not arise? I think, Sir, the Government should provide against these eventualities. They should first prevent export of grains from this province, and if necessary import grains to

meet the minimum food requirements of the province. They should also seriously consider the necessity of staying execution orders for non-payment of rents, should an abnormal condition really overtake here.

I am also of opinion that the present abnormal time demands an entire reorientation of the Government's policy for maintaining law and order. The present policy of distrust of the populace should be replaced by one of trust. Trust always begets trust. I would suggest that our two universities may be utilised for this purpose after giving the students a short necessary training.

Turning to the question of air attacks, I think the Provincial Government has a duty towards the populace which cannot be delegated to other powers. In Great Britain the Government has introduced insurance measures, both free and with small premiums, which are bound to prove extremely useful. I submit that some schemes on that line should be kept ready for our cities, particularly Calcutta, and the industrial centres along the Bhagirathi and the railway lines.

I cannot help thinking that the Government have failed to take note of the extremely serious menaces that are now looming before us and in framing the budget they have slavishly followed the old custom of inflating expenditures without matured scheme for work during the year, neither do I share the optimism of the Hon'ble Minister that jute prices may look up. On the other hand, the war clouds in the Pacific are extremely ominous.

In conclusion, Sir, I am definitely of opinion that we cannot possibly escape further taxations in future to meet the exigencies that may be threatening us. But for the present let us postpone all measures of fresh taxations, until we can clearly see our requirements in the immediate future. In the meantime, let us initiate drastic economy wherever possible.

One word more. Sir, it has not been possible for me to see eye to eye with Srijut Sarat Chandra Bose in many questions of principle, but in the present abnormal times I support his suggestion of a National Government as that would be better able to shoulder the task to which reference has been made by me just now.

Mr. NIHARENDU DUTTA MAZUMDAR: Mr. Speaker, Sir, this year the Hon'ble the Finance Minister has presented what he has called a deficit budget. Sir, it is no new experience of this House to be confronted with the myth of a so-called deficit budget which ultimately turns out to be a surplus budget. Sir, this is another—seems to be hackneyed, but with the Finance Minister a very favourite—means of trying to raise money by new taxations, trying to raise money on pretence of there being an imminent deficit and the danger of a financial breakdown.

Sir, this year in introducing several taxation measures the plea of nation-building has been put forward, but the nation-building work actually needs definitely completed and comprehensive schemes. We see none of such schemes, in existence. We find on the contrary this is almost a session of all-round bankruptcy—a sort of breakdown in finance and in health. Everybody seems to be suffering from bad health, probably as a sequel to the bad state of the province's finances. In these circumstances there is absolutely no reality behind the plea of nation-building held out for the purpose of additional taxation. There is absolutely no large plan behind this present budget. The Hon'ble the Finance Minister has pleaded time and again that we need money because we are going to do something on a grand scale, because, as the Hon'ble Minister has said, the work of nation-building cannot stop even on account of the war that is going on in Europe.

The honourable Leader of the European Group suggested that the financial resources of the country should be husbanded as far as possible with a view to their utilisation for war purposes. That was probably much too brazen a statement to make, and therefore the Hon'ble the Finance Minister pretended that he disagreed with his master and realised that nation-building work was urgent and imminent and could not be deferred. Therefore, he has taken this plea for more money. More money to be spent on what? For providing greater staff for the nation-building departments. What are the proposed larger staff for the nation-building departments to do? What is it that is going to determine the largeness of the staff needed for particular nation-building departments? Are the size and extent of the staff to be determined in advance without having the least idea as to what we are going to do? Here is the wonderful confession made gallantly by the Hon'ble the Finance Minister. Out of the budget items we find that Public Health shows a decrease of 6 lakhs owing to non-maturity of sewage, water-supply and anti-malarial schemes for which provisions had been included in the budget and that money was not spent. Sir, Public Health being neglected seems to have affected the health of the Hon'ble the Finance Minister and to a certain extent his temper and humour, if he has any, and that seems to be a general complaint visible in this House. Yet without the slightest effort to formulate and prepare those plans for nation-building work he comes forward with the plea for more money. The budget from beginning to end shows manifestations of reckless wastefulness. From beginning to end wastefulness has been the prominent feature of the present budget. The Hon'ble Finance Minister pleaded that the bulk of the increased expenditure has been devoted to nation-building departments. Let us examine his claim. Now, Sir, let me analyse for a moment what is the nature of the nation-building expenditure that he is proposing to incur. Sir, at a time when in the rural areas of Bengal even small financial mercies shown by the Government might have been gratefully

acknowledged to the advantage of the general populace, we see that these things have been relegated to the background. The item of labour welfare work seems to have been wiped off from the budgetary provisions of this year. We do not know—at least this House is not in full possession of facts—as to how the grant that was made earlier for labour welfare work was spent; to what extent labour welfare grants were used or misused for purposes of the Labour Minister's personal politics. Creating regular organisations for blacklegging, or wrecking labour organisations made him notorious. Were expenditures incurred for these purposes? That is a subject which has to be well examined.

Now, under "Civil Works" the Hon'ble Minister says there is an increase of Rs. 17,67,000. Out of this amount we find—to take an illustration—one single item amounting to Rs. 8 lakhs has been devoted to the acquisition of land—land to be built upon not for any immediate purpose, productive or otherwise, but land to be purchased for the purpose of some Government officers being housed there after the war is over. We do not know what Government officers are going to be housed—what particular nation-building department it is and what is the calculation and planning that has been made. Now, that money is to be utilised for the acquisition of land which is to lie as mere waste land—probably to witness the dropping of enemy bombs on dark nights—the enemy might be misled and might be misfiring on that vacant land which Government are going to purchase. Black-out has already been proclaimed. This is a typical instance of the wastefulness and recklessness of Government expenditure. You get, for instance, out of the bankrupt finances of the province, 8 lakhs of rupees obtained as a result of the extra atrocious taxation spent on nothing. This money is to remain blocked and is to be of absolutely no use to the people who are to pay for it. It is one of the elementary principles of taxation that you may tax the people as much as you like provided you also devise the means of employing your revenues so that the people taxed are blessed as a result of the expenditure of the revenues you draw, with an increase in their income. Then alone taxation can be a necessary means for increasing the productive resources of the country. It is for the Finance Minister to demonstrate one single item of expenditure proposed or one single avenue whereby the money that he is going to get out of additional taxation is going directly or ultimately to augment the income of the people taxed. We have seen the wastefulness of this budget where money raised by additional taxation, which the people can ill-afford to bear, is being absolutely blocked up in whimsical and fantastic schemes only on promise of constructions that are to take place after the war. There was absolutely no urgency for such childish things to be given effect to now. The Hon'ble Finance Minister has admitted that, as a result of the loss of the continental markets, the jute trade in the country has received a serious blow. I believe that the brunt of the blow has fallen not on

the very fortunate and very happy-looking European friends of the Hon'ble Finance Minister on the other side of the House, but rather on the labourers who find loss of income due to diminished work that they can get. The brunt of the whole burden has fallen on our peasantry. Yet, in country which, as he has admitted, has been seriously affected as a result of the war, where economically adverse circumstances have been created and income has diminished, he comes forward with proposals to impose fresh taxation on these very people. Now I could have sympathised with him if his plea of nation-building had been real and if he had shown that the money which he is going to get out of this taxation would result in giving further employment to our people, would result in giving additional income to them and will result in improving the economic condition of these people. I believe that one of the items of nation-building will be—if I may venture to say so, it does not need a prophet to tell us that we shall soon be witnessing this particular feature—that Government will probably be advancing money to particular war industries for the purpose of helping the war and that might be termed as a sort of nation-building operation. There the Hon'ble Mr. Suhrawardy's urge for nation-building work during the pendency of the war was not so much realised by the honourable Leader of the European Group. They seemed to differ, yet the roads they proposed to traverse all lead to the same goal. All roads on the Coalition side—whether from the Treasury benches or from the European benches—lead to the same goal of wastefulness, viz., devoting money in the name of nation-building for the purpose of helping and financing the war. This has already been pointed out and in doing so the Hon'ble Finance Minister is neither carrying out the policy of nation-building nor carrying out the policy of the party to which he has the honour to belong. The Muslim League, the Congress and the country in general are opposed to rendering any help in the war and, therefore, Sir, this policy which he seems to be advocating in season and out of season on the floor of the House for the purpose of supporting the war is a policy which is in direct contravention of the principle laid down by all the organisations in the country. We are aware how the East India War Fund is utilised in the name of war. To the East India War Fund, people in India are called upon to contribute money. Sir, how does this East India War Fund help Indian industries? Now we know how people are being coerced in all forms of ways to come out and contribute money to the East India War Fund. The zemindars are being persuaded to come out with contributions and considerable indulgence is being shown to the zemindars so that contributions might be obtained from them. Now, Sir, the money that you pay to the East India War Fund is utilised for the purpose of buying aeroplanes in Great Britain built in Great Britain. Is it not proper to ask how precisely would that money help in developing Indian industries? Only recently the Eastern Group Conference concluded its

deliberations and we find that even in the Eastern Group Conference all these rosy dreams about aeronautical factories, big shipyards and big industrial concerns being built up in India melted as it were into thin air. You are to supply only technicians, raw materials, men and money. If new industries are to be established, they are to be done in Australia which is the base of operations for the purpose of furtherance of war in the Pacific. India will supply only labour. India will only supply gun fodder. If you supply money, well and good, and with that money we shall not build aeroplane factories inside India, but we shall go and buy aeroplanes for British built in Great Britain. That, Sir, is the nation-building scheme that we have so far witnessed from the Government of India, and the Hon'ble Labour Minister has come forward with his nation-building scheme which ultimately amounts to providing funds for war purposes and criminal waste. Sir, we have seen that in the name of education money is granted——

(At this stage the red light was lit.)

Mr. SPEAKER: Your time is up.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, I will finish in another two minutes.

Mr. SPEAKER: All right, try to finish as early as possible.

Mr. NIHARENDU DUTTA MAZUMDAR: Unfortunately, Sir, the Hon'ble the Finance Minister's promise of nation-building has been so hollow that we have groped in vain for a long time to find out a single brick of the edifice of nation-building. A sum of Rs. 1,50,000 has been provided under the head "Education" for a Muslim Hall of the Dacca University; that a sum of Rs. 71,000 has been provided for opening the I. A. and I. Sc. Classes of the Lady Brabourne College and also a sum of Rs. 67,000 for the Fazlul Huq College at Chakhar. Sir, I dare say that even Muslim students and educationists would have welcomed it if instead of criminally wasting money in this way, Government had provided that money for the improvement of the existing colleges which are badly in need of money. Instead of wasting this money for nothing, the entire amount could have been earmarked for providing scholarships and donations so that a larger number of students could have the advantage of getting scientific training—training in the different departments of industries and agriculture which would have been more productive. What does it matter, Sir, if our young men who live in thatched cottages in their homes live not in luxurious boarding houses but in ordinary hovels in university towns, if they get the best of training in their respective lines? Why spend more money for opening new B.A. and I.Sc. Classes? There are plenty of such classes available in our existing colleges. Money

already spent for that purpose has not been and cannot be properly utilised; it has not been meant for the advancement of education. Money has been spent for opening new colleges in the interior with an eye, I am afraid, to prepare for an electioneering campaign in the constituencies of some of the Hon'ble Ministers at public cost. Even when you talk of advancing Muslim education and spend money in this fashion, it does not require very much subtlety for Muslim educationists to see that it is merely throwing dust into their eyes and that the ulterior motive behind is the fulfilment of personal interests by wasting public money in this way and withholding the real means of proper education.

Mr. SPEAKER: Mr. Dutta Mazumdar, your time is already up and you must finish.

Mr. NIHARENDU DUTTA MAZUMDAR: One more sentence, Sir, and I finish.

In conclusion, I say that this budget has been wasteful in matters of education, it has been wasteful in improving taxation but not providing means for securing a higher income to the people, it has been wasteful in not providing for actual national industries which would be the rockbottom foundation of nation-building schemes. I believe, the House will at least this time agree to effect cuts in the budget before it is passed, thereby demonstrating their utter disapproval of the ministerial bankruptcy behind the budget.

Mr. R. M. SASSOON: Mr. Speaker, Sir, our party will have opportunities of expressing our views on individual items in the budget when we come to the voting of grants, and so I shall say little this evening regarding details of the Government's expenditure programme for the year 1941-42. My main purpose in speaking to-day is to stress the general attitude of those in this section of the House which has already been outlined by the Leader of our party.

When we were speaking on Government's taxation proposals, I refer to the Petrol Tax and Sales Tax, we made it clear that we found it difficult to agree to new provincial taxation while India is engaged, with the rest of the British Commonwealth, in this present war. We finally decided to acquiesce in the new taxes for the purpose only of enabling Government to balance its budget and undertake really pressing items of new expenditure. It follows from this that we shall await with great concern the reasons which the various Hon'ble Ministers will have to offer to show that new schemes of expenditure included in this budget, amounting to no less than 80 lakhs, are really as urgent as the circumstances demand. The circumstances demand a very high degree of urgency; for, it is only by an accident of the Constitution, if I may so put it, that the domestic needs of the province are able to

attract the effective attention of a Government which has no constitutional responsibility for the prosecution of the war. We should be most careful not to let the absence of that responsibility deprive us of our sense of relative values.

As the Leader of our Group remarked the other day, we are most anxious that the actual working of the budget, when it is passed with or without reductions, should be carefully watched. I have not the slightest doubt that the Hon'ble Finance Minister will keep a close watch on the revenue returns and call for a halt in expenditure if they indicate that his estimate is in fact overoptimistic. The mere passing of the budget is, as he knows, not final authority to the departments to spend, and he has very salutary powers of control over expenditure. A suggestion of ours to which we attach importance is, that in this very critical year, Government should abstain from any endeavour to enlarge this budget by seeking supplementary supply in later sessions. This should be perfectly possible, if a proper degree of restraint is exercised. Yet another means of economy which is open to Government is to insist on surrender wherever the funds provided in the budget are in excess of what turns out to be actually spendable on the measures for which the budget makes provision; in other words, to set its face against financing by reappropriation items not included in the budget, simply because there happens to be some surplus money lying about Unfortunately there is a general tendency to do this. All these suggestions are made because war conditions make the outlook for the coming year most uncertain; and Government will, if they adopt them, I am convinced, have good cause to be thankful when they come to take stock of the financial position a year hence.

The task of the Hon'ble the Finance Minister in adjusting the claims of the departments for more money is, we know, an unenviable one, and we admire the skill with which justice within the bounds of the available resources is meted out to the departments.

One criticism that does occur to me is that in spite of the Hon'ble the Finance Minister's lament on the starved condition of the Agricultural Department, that department has practically been left out in the allocation of the additional expenditure.

The Agricultural budget has been swelled this year by the provision of about Rs. 25 lakhs for jute restriction, but leaving this out of account, the only additional provision is on account of supply of seeds to cultivators! I note in passing that the provision for jute restriction is described under the head "Agriculture" as "Other charges", and I suggest that this expenditure might be more specifically described.

On the other hand, we note that, for example, Rs. 7 lakhs has been allotted to "Commutation of pensions". This may be an investment, but I would like to ask the Hon'ble the Finance Minister whether he considers that in the present circumstances of financial stringency

it is justified. Is he, in fact, working on a war time plan concentrating on what is essential and urgent and cutting out what may be postponed?

We welcome the intention of Government to revive the Department of Fisheries based, I understand, on the advice of an expert from Madras. Provided this department is run efficiently, undoubtedly much can be done to develop the fishing industry. We should like to ask the Finance Minister what is the ultimate recurring cost of this scheme. Some of the new expenditure involves commitments to an ultimately much larger expenditure, and we think we are entitled to more information as to what these commitments involve, and as to how it is proposed to meet their increasing cost. For example, what is the ultimate recurring cost involved in the scheme for development of primary education and the scheme for reorganisation of the rural health services, and what are the stages by which it is proposed to reach this ultimate expenditure? Presumably a provision of Rs. 5 lakhs will not cover the total cost of the transfer of the Noakhali district headquarters, and perhaps the Hon'ble the Finance Minister will inform us what the ultimate cost will be? I only raise these points in order to stress that we must know what our commitments are and how they are to be met.

Turning to the revenue estimates, I note that the recoveries from the trades, professions, employments and callings tax in 1939-40 amounted to Rs. 7 lakhs, but that it is expected to recover Rs. 10½ lakhs during the current year and Rs. 10½ lakhs in 1941-42. Will the Hon'ble the Finance Minister kindly enlighten us as to the reasons for the low recovery in 1939-40 and also as to what arrears are outstanding for that year? Perhaps he will be good enough to explain on what basis it is expected to recover Rs. 10½ lakhs in the current year and in 1941-42?

I now turn to the capital and debt deposit section of the budget. The provincial balances are not only reduced by revenue deficits; they may also be reduced by deficits on the capital and debt deposit section of the budget. Deficits in this section may be of no significance if they are due to ways and means transactions, but on the other hand, they may permanently reduce our slender balances if they are due to loans and advances which have become irrecoverable.

Since 1939-40 Government have adopted a new venture of advancing short-term crop loans to cultivators, through the agency of the Provincial Co-operative Bank, and in 1939-40 Rs. 13½ lakhs were advanced in this manner. In the current year Rs. 50 lakhs were advanced, and it is now proposed to advance Rs. 60 lakhs in 1941-42. It is, of course, appreciated that this new venture has become necessary owing to the fact that rural credit is no longer being provided by the money-lender, but it is obvious that it will require very careful watching. The agriculturists' record in repaying loans granted by Government through

district officials in years of distress has in the past been most creditable, but on the other hand the record of the Co-operative Department as a collecting agency has not been exemplary, and it has to be remembered that the co-operative societies only touch a small percentage of the cultivators. It is, therefore, important to know just how far this experiment in money-lending is going to carry us. May I ask if Government have considered the question of reorganisation of rural credit, and whether the crop loans through the co-operative societies is the only answer? So far, however, as these advances to the Provincial Co-operative Bank are concerned, we do consider that a very careful check should be kept on repayments, and we would suggest to the Hon'ble the Finance Minister, that periodical quarterly or half-yearly statements of issues and repayments should be laid on the table. We would also like to know what are the terms as regards security, rate of interest and repayment of the advances to the Provincial Co-operative Bank, and similarly what are the terms of the advances by the co-operative societies to the cultivators?

It is easy to offer criticism in a budget discussion and not so easy to offer constructive suggestions. I would therefore like to conclude by saying that while I have offered some criticism, I do appreciate that the difficulties and problems are great. I am also confident that in the Finance Minister we have a man who will do his utmost to steer a prudent course.

Mr. RASIK LAL BISWAS: সভাপতি মহাশয়, এবার বাজেট যে ভাবে তৈরী হোয়েছে এর মধ্যে ভালও আছে মন্দও আছে। কাজেই এ সম্বন্ধে কিছু বলতে গেলে ভাল মন্দ সকল দিক থেকেই বলা দরকার। এ কথা সত্যি যে, একটা দেশের সমস্ত problem সমস্ত বিষয় আলোচনা কোরে তার solution এর জন্য টাকার ব্যবস্থা করা—বিশেষত: যে দেশে টাকার অভাব অত্যন্ত বেশী—খুবই কঠিন ব্যাপার। Finance Minister সাহেব এই সকল problemএর সমস্ত বিষয় আলোচনা কোরে তিনি যে ভাবে নানা বিষয়ে টাকার বরাদ্দ কোরেছেন তাতে বোঝা যায় যে, দেশের বিভিন্ন সমস্যাগুলির দিকে লক্ষ্য রাখবার চেষ্টা তিনি কোরেছেন। সেজন্য তিনি বাজেটে গত বৎসর যে ভাবে টাকার বরাদ্দ করেছিলেন এবারও বিভিন্ন জনহিতকর বিষয়ে তদপেক্ষা বেশী টাকার বরাদ্দ কোরেছেন। যেমন Primary Education এর জন্য অতিরিক্ত আট লক্ষ টাকার বরাদ্দ হোয়েছে। Water-supplyএর জন্য বহু টাকার ব্যবস্থা হোয়েছে। (Question—বহু কত?) অতিরিক্ত তিন লক্ষ টাকার ব্যবস্থা হোয়েছে। Public Health, Medical, Industry, Irrigation, Communication প্রভৃতি দেশের বিভিন্ন [illegible] কার্য্যের জন্য পূর্ব্ব বৎসর অপেক্ষা অনেক বেশী টাকার বরাদ্দ হোয়েছে। আপনারা সকলেই জানেন যে, টাকা যদি বেশী পাওয়া যেতো তা'হলে আরো বেশী বরাদ্দ করা যেতো। টাকা না থাকার দরুণ এই পরিমাণ হোয়েছে। এই বিষয়ে দু-একটা কথা অর্থ সচিব মহাশয়কে বলা প্রয়োজন বোধ করি। টাকার বরাদ্দ

দেখে মনে হোচ্ছে যে সকল সমস্যাগুলির কথাই তিনি স্মরণ রেখেছেন, কিন্তু, কোন্ সমস্যার সম্পূর্ণরূপে সমাধানের জন্য কোনরূপ একটা complete scheme গভর্ণমেণ্ট কোরেছেন বা সেই scheme অনুসারে কাজ করার চেষ্টা কোচ্ছেন তার আভাস এই বাজেটে পাওয়া যায় না। যে কোন সমাজেরই প্রধান সমস্যা শিক্ষা, স্বাস্থ্য, কৃষির উন্নতি এই গুলি। এর কোনটারই সম্পূর্ণরূপে সমাধানের কোন চেষ্টাই এই বাজেটে নাই। ছিটে ফোঁটা দিয়া ও জোড়াতালি করে সকল দিক রক্ষা করার মাত্র চেষ্টা হয়েছে। এই সকল সমস্যা যেমন গুরুতর আমাদের সকলের দৃষ্টিও গুরুতরভাবে সেই দিকে দেওয়া দরকার। কোন রকম একটা definite complete scheme কোরে এই সমস্যার সমাধান অল্পকালের মধ্যে করার ব্যবস্থা করা উচিত ছিল। এ সম্বন্ধে অবশ্য টাকার প্রশ্ন আছে। বর্ত্তমানে দেশের যে রকম অবস্থা তাতে new taxation কোরে টাকা তুললে খুব অপ্রিয় হোতে হয়। আমাদের দেশের লোকের অবস্থা এত ভাল নয় যে, tax দিয়ে তারা রাজকোষে বহু অর্থ দিতে পারে। একটা বিষয়ে আমাদের সকলের লক্ষ্য করিবার আছে যে, আমাদের দেশের গভর্ণমেণ্ট যেমন Bureaucratic আমলে ছিল এখনও তার ধারা তেমনি চোলে আসছে। এযেন People exists for the Government and not Government exists for the people. সব জায়গায় দেখা যায় Government employee-দের সুখ-সুবিধার দিকে সর্ব্বাপেক্ষা অধিক লক্ষ্য দেওয়া হয়। তাদের যে হারে বেতন দেওয়া হয় এবং যে ভাবে তাদের ব্যবস্থা করা হয় তাহা আমাদের দেশের লোকদের অবস্থার সহিত মোটেই খাপ খায় না। আমাদের দেশের সরকারী কর্ম্মচারীরা যে হারে বেতন পান তাহাতে তাঁহারা যে জনসাধারণের সেবক সে কথা তাঁদের মনে করা সম্ভব হয় না। তার ফলে হয় আমাদের দেশের গভর্ণমেণ্ট কর্ম্মচারীরা নিজ-দিগকে জনসাধারণের সেবক বোলে মনে না কোরে তাঁরা কাজে দেখান যে, তাঁরা দেশের জনসাধারণের প্রভু। এঁরা দেশের লোকের উপর নির্য্যাতন কোরে জবরদস্তী করে নিজেদের চাকরী বজায় রাখার ব্যবস্থা করেন। নিজেরা সর্ব্বপ্রকার কষ্ট স্বীকার কোরে, পরিশ্রম কোরে, যত রকম সম্ভব নিজেদের sacrifice কোরে জনসাধারণের সেবা করার চেষ্টা বা ইচ্ছা এঁদের নেই। আমাদের বর্ত্তমান Popular Governmentএর এই দিকে দৃষ্টি রাখা দরকার। যতদিন এই রকম মনোভাব পরিবর্ত্তিত না হবে আমরা টাকা যতই খরচ করি না কেন, যতই scheme করি না কেন সেই scheme কার্য্যে পরিণত করা যাবে না। জনসাধারণের অবস্থার উন্নতি হবে না। এই টাকা ব্যয়ের দ্বারা জনসাধারণের সমস্যার কোন কিছু সমাধান ত হবেই না বরং সমস্যা বেড়েই যাবে। এদিক থেকে Coalition এবং Opposition members সকলেই অনেক সময় ভাল ভাল কথা বলেন ও suggestions দিয়ে থাকেন। মন্ত্রিমণ্ডলীও এ বিষয় কার্য্য করবার জন্য বিশেষ চেষ্টা কোরেছেন। কিন্তু যাদের দিয়ে কাজ করাবেন তাদের (জনসাধারণের সেবার জন্য, দরিদ্রের উন্নয়নের জন্য, তাদের মৃত্যু থেকে বাঁচিয়ে তোলবার জন্য)—সেই রকম মনোবৃত্তির সৃষ্টি হয় নাই। এইরূপ মনোবৃত্তি সৃষ্টি করাই Government এর প্রধান কাজ। এবং এই মনোবৃত্তি সৃষ্টি কখনই সম্ভব হবে না যতদিন না জনসাধারণের অবস্থার সঙ্গে এই সকল কর্ম্মচারীর অবস্থার সামঞ্জস্য করবার ব্যবস্থা করা হবে। যতদিন এঁরা মোটা মোটা বেতন বড় বড় ভাতা পাবেন ততদিন এঁরা নিজেদের

জনসাধারণের সেবক বলে মনে করবেন না। বেতনের ভারে এ দেশের কর্ম্মচারীরা নড়িতেই পারেন না ত তাঁরা তাঁদের কর্ত্তব্য করবেন কি কোরে? এ বিষয়ে Government এর দৃষ্টি আকর্ষণ কোরছি। এইরূপ মনোবৃত্তির সৃষ্টি কোরতে হ'লে Government এর কর্ম্মচারীদের (অবশ্য আইনের মধ্যে যতটুকু আমাদের ক্ষমতা আছে সেই পরিমাণে) বেতন কমিয়ে দিতে হবে। Retrenchment, —Drastic retrenchment—কোরতে হবে, এবং ব্যয়সংক্ষেপের ব্যবস্থা করতে যদি বিলম্ব হওয়ার সম্ভাবনা থাকে তবে at once salary cut কোরতে হবে। মন্ত্রীদের এবং কাউন্সিল ও এসেম্ব্লীর মেম্বারদের বেতন ও ভাতাও কমাতে হবে। এবং সেই টাকা দিয়ে আমাদের সমস্যাগুলির সমাধান করবার চেষ্টা কোরতে হবে। প্রয়োজন মত আমাদের tax বসাতে হবে। কিন্তু এই ভাবে tax কোরতে হবে যাতে গরীব জনসাধারণ যাদের tax দেবার ক্ষমতা নেই সেই গরীব লোকদের tax দিতে না হয়। Tax করতে হ'লে, এ কথা মনে রাখতে হবে, আমাদের দেশের মধ্যে দুইটি বিভিন্ন শ্রেণীর লোক আছে। একদল বড় লোক আছে যারা দেশের জনসাধারণকে শোষণ কোরে বড় বড় বাড়ী তুলে বাস করে—এঁরা কখনই মনে করেন না যে, তাদের চতুর্দ্দিকে অগণিত জনরাশির সঙ্গে তাদের শোষণ ও নির্য্যাতন ভিন্ন অন্য কোন সম্পর্ক আছে। এই সমস্ত লোকদের অনেকেই সমাজের উপকার না কোরে অপকার কোরে থাকেন। কাজেই এই সমস্ত বড় লোকের উপর এমনিভাবে tax বসাতে হবে যাতে কোন রকমেই এদের অবস্থা দেশের গরীব জনসাধারণের অবস্থার বিপরীত না হয়। তাদের উপর tax ধার্য্য কোরে সেই টাকা দিয়ে জনসাধারণের সেবা কোরতে হবে। আমাদের একই সঙ্গে level down এবং level up কোরতে হবে। গরীবকে বড় কোরতে হ'লে যারা অত্যন্ত বড়লোক তাদের কাছ থেকে টাকাপয়সা নিয়ে নীচের দিকে যারা আছে তাদের উপর ফেলতে হবে। বড়লোকদের level down কোরে গরীবদের ও অনুন্নতদের level up কোরতে হবে।

আর একটা বিষয়ে Government এর দৃষ্টি আকর্ষণ কোরতে চাই সেটা হো'ল শিক্ষার দিক দিয়ে। অবশ্য আট লক্ষ টাকা Primary Educationএর দরুণ বরাদ্দ করা হয়েছে। Primary Educationএর ব্যবস্থা করলেই সকল সমস্যার সমাধান হবে না। সমস্যার সমাধান কোরতে হ'লে—Primary Education free and compulsory করা দরকার। সমস্ত Districtয়েই এই Primary Education সম্বন্ধে যে আইন আছে তা অবিলম্বে প্রবর্ত্তন করা দরকার। Primary School Boardএর এমনভাবে কার্য্য করা দরকার যাতে সকল শ্রেণীর মধ্যেই Primary School স্থাপিত হয়। বেছে বেছে বড়লোকদের গ্রামেই যাতে স্কুল না হয় সেই দিকে বিশেষ দৃষ্টিপাত করা দরকার। এই আট লক্ষ টাকায় কিছু হবে না। ছিটে-ফোঁটা মাত্র হবে। এই ভাবে জোড়াতালি দিয়ে বিশেষ কিছু উপকার হবে না। গত Sessionএ Scheduled Casteদের Educationএর জন্য দশ লক্ষ টাকা দেবার প্রস্তাব এই Houseএ সর্ব্বসম্মতিক্রমে গৃহীত হয়। Government তরফ থেকেও এ বিষয়ে assurance দেওয়া হোয়েছিল। মুসলমান, হিন্দু, খৃষ্টান, ইংরাজ, Opposition,

Coalition সকলে মিলে এই প্রস্তাব গ্রহণ কোরে ছিলেন। কিন্তু বর্ত্তমান বাজেটে সেই দশ লক্ষের জায়গায় দেখা যাচ্ছে মাত্র দেড় লক্ষ টাকা। এতে মনে হয় Government অনুন্নত শ্রেণীর শিক্ষার জন্য মাত্র দেড় লক্ষ টাকা দিয়ে উপহাস কোরছেন, এইরূপ ভাবে উপহাস না কোরলেও চলতে পারত। যে সম্প্রদায় এতদিন ধরে শিক্ষা-দীক্ষায় পশ্চাৎপদ হোয়ে আছে, দেড় লক্ষ টাকা তাদের পক্ষে কিছুই নয়। এই দেড় লক্ষ টাকা না দিলেও বিশেষ ক্ষতি হোত না। এই Government বোলে আসছেন, এবং আমারও বিশ্বাস আছে যে, এই Governmentএর অনুন্নত শ্রেণীর উপর সহানুভূতি আছে। এই সহানুভূতিকার্য্যে পরিণত করার জন্য আমি আশা করে ছিলাম যে, যদি Government দশ লক্ষ টাকা দিতে অক্ষম হ'ন তবে অন্ততঃ পাঁচ লক্ষ টাকা দিবেন। কিন্তু দেওয়া হয়েছে মাত্র দেড় লক্ষ টাকা। এবং এর দ্বারা এইটাই বুঝে নিতে হবে যে, Government এই অনুন্নত শ্রেণী যাতে শিক্ষিত ও উন্নত হয় সেটা তাঁদের অভিমত নয়। (Cries of "hear hear" from Opposition Benches) Opposition থেকে আপনারা আমাকে উপহাস কোরছেন কিন্তু উপহাস করবার বিশেষ কিছু নেই। অন্যান্য প্রদেশেও যেখানে Congress Government ছিল সেখানেও অনুন্নত শ্রেণীর শিক্ষার জন্য বিশেষ কোন ব্যবস্থা করা হয় নাই। শ্রদ্ধেয় নলিনী বাবু আমার কথা শুনে হাসছেন, কিন্তু তিনি যখন Finance Minister ছিলেন, তখনই বা তিনি কি কাজ কোরেছিলেন এই অনুন্নত শ্রেণীর শিক্ষার জন্য? আমার আর অধিক কিছু বলবার নেই। আমি কেবল এই কথাটাই স্মরণ করিয়ে দিতে চাই—দরিদ্র, অনুন্নত সম্প্রদায়ের প্রতিনিধি হিসাবে এই Houseএ দাঁড়িয়ে, Government এর যে অনুন্নত শ্রেণীর উপর দরদ আছে এবং যা তাঁরা অনেক জায়গায় সভাসমিতিতে বোলেছেন, এবং private discussionএও বোলেছেন যে, অনুন্নত জাতির উন্নতিসাধন কোরবেন, কার্য্যে তাঁহারা তার বিপরীত করিতেছেন। তাঁদের কার্য্যকলাপ দেখে মনে হয় যে, তাঁরা অনুন্নত শ্রেণীকে ভুলিয়েই রাখতে চান, সর্ব্বরকম সাহায্য দিয়ে উন্নতির দিকে টেনে নেবেন এভাবের পরিচয় তাঁদের কার্য্যে দেখতে পেলে আমরা আনন্দিত হোতে পারি।

(At this stage the House was adjourned for 15 minutes.)

(After adjournment.)

Maulvi MD. MOZAMMEL HUQ: মাননীয় সহ-সভামুখ্য মহোদয় (Deputy Speaker), অদ্য তিন দিন হইতে আমাদের মাননীয় অর্থ-সচিব মহোদয়ের প্রতি বিরুদ্ধদল হইতে তাহার উপস্থাপিত ১৯৪১-৪২ সালের বাজেটের জন্য বাক্য-বাণ, শ্লেষ-বাণ এবং বিদ্রূপ-বাণ বর্ষিত হইতেছে। [illegible] এক বন্ধু বলিয়াছেন—"অর্থ-সচিবকে গালাগালি দিয়া কোন লাভ নাই। সেজন্য তিনি ব্যঙ্গ করিয়া কবিতা আওড়াইয়া বলিয়াছেন অর্থ-সচিবকে গালি দিলে তিনি আমাদিগকে বলিবেন—'তুমি বক আর ঝক, আমি কানে দিয়েছি তুলো, তুমি মার আর ধর, আমি পিঠে বেঁধেছি কুলো'"। বিরুদ্ধদলভুক্ত আমার আর একজন হাস্যরসিক বন্ধু মিঃ আশুতোষ

মল্লিক মহোদয় নির্বিকার, নিরাকার, হাহাকার প্রভৃতি শব্দের ঝঙ্কার দ্বারা অর্থ-সচিব মহোদয়কে মিঠেকড়া শুনাইয়া আজ কয়দিনের নিরস সভাটাকে সরগরম করিয়া তুলিয়াছিলেন বলিয়া তাঁহাকে ধন্যবাদ জানাইতেছি।

আমার দুঃখ হইতেছে এইজন্য যে বেচারা অর্থ-সচিবের উপর আপনাদের এত বাক্য-বাণ কেন? একটু দয়াও কি হয় না আপনাদের এই বেচারার প্রতি? এ বেচারা আমাদেরইত একজন। বাজেট ব্যাপারটাকে একটু ধীরে সুস্থিরে দয়ার চক্ষে দেখলেই পারেন। আমি বলি এ বেচারার কোনই দোষ নাই। তাহার প্রমাণ দিতেছি।

আমি আশা করি, ১৯৩৭-৩৮ সালের আমার প্রথম বাজেট বক্তৃতা আপনাদের স্মরণে আছে। তখন ভারতবিখ্যাত অর্থ-নীতি বিশারদ মিঃ নলিনী রঞ্জন সরকার মহাশয় অর্থ-সচিবের গদীতে সমাসীন ছিলেন এবং তিনিই ১৯৩৭-৩৮ সালের বাজেট আমাদের সম্মুখে উপস্থাপিত করিয়াছিলেন। তাহার উক্ত বাজেট দেখিয়া আমি একেবারে নিরাশ হইয়া গিয়াছিলাম। তাহার কারণ আমাদের Provincial Autonomy বা প্রাদেশিক সায়ত্তশাসন পাওয়ার পূর্বে শ্বেতাঙ্গ বা বুরোক্রেটিক গভর্ণমেণ্টের আমলে উক্ত গভর্ণমেণ্টের "Steelframe. I.C.S. গণ দ্বারাই জন-স্বার্থের বিরোধী বাজেট রচিত হইয়া আসিতেছিল। আমরা খুবই আশা করিয়াছিলাম এবং ন্যায়তঃই আশা করিয়াছিলাম, বিখ্যাত অর্থ-নীতি বিশারদ বলিয়া ভারত জোড়া যাঁহার জয়ডাক বাজিয়া থাকে এবং ভারতময় যিনি অর্থ নীতিবিদ্ হিসাবে সম্মান পাইয়া থাকেন তিনি "Steelframe, I.C.S. গণ রচিত বাজেটের কাঠামো ভাঙ্গিয়া চুরমার করিয়া দিয়া আমাদের দেশের জনাস্বার্থের উপযোগী, দেশের গরীব-দুঃখী, কৃষক-প্রজা, শ্রমিক প্রভৃতি সর্বহারা দলের যাহাতে প্রকৃত মঙ্গল হয়, সেইরূপ একটি জনপ্রিয় বাজেট আমাদের সামনে পেশ করিয়া দেশের প্রভূত কল্যাণ সাধন করিবেন। কিন্তু, তখন দেখা গেল," "Steelframe, I.C.S. গণ" রচিত বাজেটই অক্ষের ঘরে দুই এক জায়গায় এদিক ওদিক করিয়া তিনি আমাদের নিকট পেশ করিয়াছেন।

তারপর এই পাঁচ বৎসর ধরিয়া বৎসরের পর বৎসর, বাজেট আমাদের সামনে পেশ হইতেছে, কিন্তু, প্রতিবৎসরই বাজেটের রূপ দেখিয়া আমাদের দৃঢ় ধারণা হইয়াছে এই যে অর্থ-সচিব যিনিই হউন না কেন, তাঁহার কোনই ক্ষমতা নাই যে বাজেটের Steelframe কাঠামো ভাঙ্গিয়া চুরমার করিয়া দিয়া দেশের মঙ্গলকর একটী জনপ্রিয় বাজেট তৈয়ারী করিতে পারেন। তাহার প্রমাণ দিতেছি। আপনারা এই লাল বহিখানা দেখিতেছেন, ইহার ভিতর মিঃ আর, এল, ত্তয়াকার, আই, সি, এসএর স্বাক্ষরই তাহা প্রমাণ করিয়া দিতেছে। I.C.S. Secretary গণ Steelframe এর বাজেটের খসড়া প্রস্তুত করিয়া আনিয়া অর্থ-সচিবের সামনে ধরেন, আর তিনি তাহাতে দস্তখত করিয়া তাঁহার কর্ত্তব্য সমাপন করেন। ইহাতে তাঁহার বিশেষ কিছুই করিবার নাই। বিখ্যাত অর্থ-নীতিবিদ্ মিঃ নলিনী রঞ্জন সরকারই যখন বাজেটের কোন পরিবর্ত্তন করিতে পারেন নাই-তখন বর্ত্তমান অর্থ-সচিব মিঃ সোহরাওয়ার্দ্দী, যিনি অর্থ নীতিবিদ্ নহেন, সাধারণ লোক মাত্র, তাঁহার উপর এত বাক্য-বাণ বর্ষণ করিবার কি প্রয়োজন থাকিতে পারে। সেইজন্য আমি বলি বেচারা দয়ার পাত্র, বাক্য-বাণ বর্ষণের পরিবর্ত্তে বেচারার উপর আপনার সকলে দয়া বর্ষণ করুণ (Laughter).

আমরা কোয়ালিশন পার্টির লোক Government এর সমর্থক বলিয়া বাজেটে আমরা Cut-motion বা ছাঁটাই প্রস্তাব আনিলেও আমাদের বিরুদ্ধ কংগ্রেসদল আপত্তি জানাইয়া থাকেন। তবে আমরা বাজেট সম্পর্কে general discussion বা সাধারণ মন্তব্য করিতে পারি। সেজন্য আজ প্রাণের আবেগে দুই একটা কথা বলিতে চাই। আমাদের বর্ত্তমান গভর্ণমেণ্ট Popular বা জনপ্রিয় গভর্ণমেণ্ট। ইহার মানে মন্ত্রিমণ্ডলী আমাদের সদস্যগণের নিকট দায়ী এবং আমরা সদস্যগণ দেশের সর্ব্বসাধারণ ভোটারগণের নিকট দায়ী। এই কথা বিবেচনা করিয়া আমি দুই একটা মন্তব্য করিতে চাই যে অর্থ-সচিব এবং অন্যান্য মন্ত্রিগণ বাজেটের টাকা খরচ করিবার বেলায় আমার মন্তব্য কাজে লাগাইয়া যদি দেশের উপকার করেন।

এখন কথা হইতেছে যে বুরোক্রেটিক গভর্ণমেণ্টের আমলে Steelfarme এর যে বাজেট ছিল, Prpular Government বা জনপ্রিয় মন্ত্রিমণ্ডলীর আমলে তাহা আর হজম করা যাইতেছে না। আমরা সকলেই এতকাল চীৎকার করিয়া আসিতেছি যে বুরোক্রেটিক গভর্ণমেণ্টের ছিল Top-heavy administration বা তাহাদের শাসন খরচ অত্যধিক বেশী ছিল। কিন্তু, Popular Government বা জনপ্রিয় মন্ত্রিমণ্ডলীর আমলে আমাদের উচিত পূর্ব্বে প্রতিষ্ঠিত এই Top-heavy administration কে কাটিয়া ছাঁটিয়া শাসন খরচ একেবারে কমাইয়া দেওয়া।

এই বাজেটে পুলিশের খরচও অত্যন্ত বেশী ধরা হইয়াছে। আমাদের মাননীয় বর্ত্তমান প্রধান মন্ত্রী সাহেব বহুদিন পূর্ব্বে তখনকার Council এ যখন প্রথম প্রবেশ করেন, তখন তিনি মন্ত্রী ছিলেন না। তখন তাঁহার প্রথম বাজেট বক্তৃতায় তিনি দুঃখ করিয়া গভর্ণমেণ্টকে বাজেটের ব্যয় বরাদ্দের ছিনিমিনির জন্য তীব্র ভাবে আক্রমণ করিয়া বলিয়াছিলেন "বাংলার পুলিশের মশারী ও খড়ম কিনিবার জন্য বাজেটে ব্যয় বরাদ্দ হইয়াছে এক লক্ষ টাকা, আর যে ম্যালেরিয়ায় বাংলাদেশকে একেবারে উজাড় করিয়া ফেলিতেছে, সমগ্র বাংলাদেশের লোকদের সেই ম্যালেরিয়ার হাত হইতে রক্ষা করার জন্য ব্যয় বরাদ্দ হইয়াছে মাত্র পঞ্চাশ হাজার টাকা। ইহা হইতে কু-শাসন আর কি হইতে পারে?" তাঁহার সেই বাজেট বক্তৃতা পড়িয়া Sir P. C. Roy প্রমুখ মনিষিবৃন্দ পর্য্যন্ত তাঁহাকে ধন্যবাদ দিয়াছিলেন এবং গভর্ণমেণ্টকে এইরূপ হক্ কথা শুনাইয়া দেওয়ার জন্য বাংলা দেশে তাঁহার জয় জয়কার পড়িয়া গিয়াছিল। কিন্তু, অদৃষ্টের এমনই পরিহাস যে তিনি এখন বাংলার প্রধান মন্ত্রী এবং তিনিই এখন বাংলার গভর্ণমেণ্ট পরিচালিত করিতেছেন এবং হাতে প্রভূত ক্ষমতা পাইয়াছেন। হাতে এত ক্ষমতা পাওয়া সত্ত্বেও—তাঁহার আমলে শাসন-যন্ত্র তাঁহার পরিচালনাধীনে থাকা কালেও প্রত্যেক বৎসরের বাজেটে পুলিশের ব্যয় বরাদ্দ দিন দিন বাড়িয়াই যাইতেছে, এবং General Administration বা শাসন খরচও দিন দিন বাড়িয়াই যাইতেছে। ইহাকেই বলে Popular Government বা প্রাদেশিক স্বায়ত্ব শাসন। নিম্নে বাজেটের কতকগুলি ব্যয় বরাদ্দের হিসাব দিলাম, তাহা হইতেই আপনারা দেখিতে পাইবেন, পুলিশের ব্যয় এবং শাসন ব্যয় পূর্ব্ব হইতে, এমন কি বুরোক্রেটিক গভর্ণমেণ্টের ব্যয় হইতেও কত বেশী বাড়িয়া গিয়াছে। General Administration বা শাসন খরচ ১৯৩৭-৩৮ সনে ছিল ১,৪৯,৮২,০০০৲ টাকা আর ১৯৪১-৪২ সনের বাজেটে ব্যয় বরাদ্দ হইয়াছে

১,৮৪,০৪,০০০৲ টাকা অর্থাৎ এই গত পাচ বৎসরে গভর্ণমেণ্টের শাসন-খরচ বৃদ্ধি পাইয়াছে ৩৪,১২,০০০৲ টাকা। বর্ত্তমান ১৯৪০-৪১ সনে শাসন-খরচ হইয়াছে ১,৭৪,৮৩,০০০৲ টাকা আর আগামী ১৯৪১-৪২ সনের বাজেটে উক্ত খরচ বাবদ ব্যয় বরাদ্দ হইয়াছে ১,৮৪,০৪,০০০৲ টাকা অর্থাৎ এক বৎসরের মধ্যেই ১০,২১,০০০৲ দশ লক্ষ একুশ হাজার টাকা শাসনের জন্য বেশী খরচ হইবে।

১৯৩৭-৩৮ সনে পুলিশের জন্য খরচ হইয়াছে ২,২৪,২০,০০০৲ টাকা আর আগামী ১৯৪১-৪২ সনের বাজেটে ব্যয় ধরা হইয়াছে ২,৩৮,৪৫,০০০৲ হাজার টাকা অর্থাৎ গত পাঁচ বৎসরে পুলিশের ব্যয় বৃদ্ধি পাইয়াছে ১৪,২৫,০০০৲ চোদ্দ লক্ষ পঁচিশ হাজার টাকা। বর্ত্তমান ১৯৪০-৪১ সনের বাজেট estimateএ পুলিশের ব্যয় বরাদ্দ ধরা হইয়াছে ২,৩০,৭৬,০০০৲ হাজার টাকা, কিন্তু, প্রকৃত খরচ হইয়াছে ২,৩৬,৪৯,০০০ হাজার টাকা অর্থাৎ এক বৎসরের মধ্যেই ৫,৭৩,০০০ হাজার টাকা ধার্য্য ব্যয় হইতে ও বেশী খরচ হইয়াছে। ইহাকেই বলে প্রাদেশিক স্বায়ত্ব শাসন বা দেশী লোকের পরিচালিত গভর্ণমেণ্ট।

১৯৩৭-৩৮ সনের আমাদের প্রাদেশিক স্বায়ত্ব শাসনের প্রথম বাজেটে detenue বা রাজবন্দীদের জন্য ব্যয় বরাদ্দ ছিল ৫৮ আটান্ন লক্ষ টাকা। তখন আমি আমার বাজেট বক্তৃতায় বলেছিলাম—"আমাদের দেশের এই রাজবন্দীগণ অফুরন্ত শক্তিশালী, বিরাট কর্ম্মী এবং দেশ প্রেমিক যুবকের দল। ইহারা দেশের মুক্তির জন্যই বিদেশীদিগকে তাড়াইতে চাহিয়াছিল, সেইজন্য ইংরাজ ইহাদিগকে বন্দী করিয়া রাখিয়াছে। ইহারা দেশের মুক্তি চাহিয়াছিল। ইংরাজ আমাদিগকে Provincial Autonomy বা প্রাদেশিক স্বায়ত্ব শাসন প্রদান করায় দেশের মুক্তি কতকটা হইয়াছে এবং রাজবন্দীদের উদ্দেশ্যও কতক পরিমাণে সফল হইয়াছে। ইংরাজদের সঙ্গে ইহাদের শত্রুতা থাকিলেও আমাদের সঙ্গে ইহাদের কোন শত্রুতা নাই। ইহারা আমাদেরই ছেলে আমাদেরই দেশের নন্দদুলালের দল। ইহাদিগকে জেল হইতে মুক্ত করিয়া দিয়া ইহাদিগকে ইহাদের মায়ের স্নেহের ক্রোড়ে পাঠাইয়া দেওয়া হউক। ইহাদের গায়ে স্নেহের হাত বুলাইয়া আমরা যদি ইহাদিগকে পল্লী উন্নয়নের কার্য্যে নিয়োযিত, করি তাহা হইলে আমার বিশ্বাস, এই সকল অফুরন্ত শক্তিধর নন্দদুলালদের যাদুকরস্পর্শে আমাদের পল্লীকানন, পল্লীপাথার আনন্দ কলরোলে আবার অচিরেই হাসিয়া উঠিবে। এবং সঙ্গে সঙ্গে ইহাদের খরচের জন্য বাজেটের ব্যয় বরাদ্দ ৫৮ লক্ষ টাকা বাঁচিয়া যাইবে। বিশাল বাংলাদেশের জন্য অবৈতনিক প্রাথমিক শিক্ষার ব্যবস্থা আমাদিগকে করিতেই হইবে। তারজন্য আমাদের কয়েক কোটী টাকার দরকার। এই ৫৮ লক্ষ টাকা বাঁচিয়া গেলে প্রাথমিক শিক্ষার জন্য আমরা অর্দ্ধ কোটীর ও বেশী টাকা পাইব।

রাজবন্দীগণ সকলেই মায়ের কোলে ফিরিয়া গিয়াছে এবং তাহাদের জন্য প্রতি বৎসর খরচ হইত, ৫৮ লক্ষ টাকা তাহাও আমরা ফেরত পাইয়াছি। কিন্তু, অত্যন্ত আশ্চর্য্য ও দুঃখের বিষয় ১৯৪১-৪২ সনের বাজেটে প্রাথমিক শিক্ষার জন্য ব্যয় বরাদ্দ করা হইয়াছে মাত্র আট লক্ষ টাকার। বাকী পঞ্চাশ লক্ষ টাকা Nation building বা জাতি গঠনের অজুহাতে কোথায় যে উড়িয়া গেল, তাহা আমরা কোথাও খুঁজিয়া পাইতেছি না।

ভূতপূর্ব্ব অর্থ-সচিব মিঃ নলিনী রঞ্জন সরকার মহাশয় প্রাদেশিক স্বায়ত্ব শাসনের প্রথম বাজেট একটা মোটা surplus বা উদ্বৃত্ত তহবিল লইয়া আরম্ভ করিয়াছিলেন। আর ঘাটতির মোটা বড় ভূত এখন আমাদের বাজেটের ঘাড়ে চাপিয়াছে। যদি এইরূপ হইত যে এই টাকার দ্বারা দেশের প্রভূত মঙ্গল সাধিত হইয়াছে, দেশের বস্ত্র শিল্পের উন্নতি হইয়াছে।

Mr. DEPUTY SPEAKER : Mr. Huq, your time is up.

Maulvi MD. MOZAMMUL HUQ : Sir, আমি crave করি, আপনি আমাকে একটু time দিন)।

Mr. DEPUTY SPEAKER : This is a Budget session and everybody wants to speak. All right, I give you one minute more.

Maulvi MD. MOZAMMUL HUQ : দেশের কাপড়ের কলগুলিকে গভর্ণমেণ্ট হইতে সাহায্য করিয়া দেশের বস্ত্রাভাব কতকটা দূর করা হইয়াছে—দেশে দেশে, গ্রামে গ্রামে, পল্লীতে পল্লীতে ঠকঠকি তাঁতের ঠক্ ঠক্ শব্দে দিন রাত্র পল্লীকে মুখরিত করিয়া রাখিয়াছে, তাহা হইলে, না হয় বুঝিতে পারিতাম, যে এই লক্ষ লক্ষ টাকা ব্যয়ের কতকটা স্বার্থকতা হইয়াছে। কৈ, তাহারত কিছুই পরিলক্ষিত হয় না। লাভের মধ্যে ঘাটতির মোটা বড় ভূত বাজেটের ঘাড়ে চাপিয়া বসিয়াছে। ইহাকে দূর করিতে হইবে। এই যে আই, সি, এসগণ রচিত steel frameএর বাজেট ইহাকে ভাঙ্গিয়া চুরমার করিয়া দিতে হইবে। তাহা না করিতে পারিলে আমাদের দেশের প্রকৃত মঙ্গল সাধন কিছুতেই হইবে না। দেশের শ্রীবৃদ্ধি হইবে না, এবং দেশের মেরুদণ্ড স্বরূপ কৃষক-প্রজা শ্রমিক প্রভৃতি সর্ব্বহারা দলের কোনই উপকার করা যাইবে না। সেই জন্য বলি, আসুন আমরা সকলে মিলিয়া কংগ্রেস, কোয়ালিশন, কৃষক-প্রজা, তপশিল সকলে একত্রিত হইয়া, নিজেদের দলাদলি ভুলিয়া, প্রতিজ্ঞাবদ্ধ হইয়া এই steel frameএর বাজেটকে আমরা ভাঙ্গিয়া চুরমার করিয়া দিয়া, যে বাজেট দ্বারা দেশের প্রকৃত মঙ্গল সাধিত হইবে, সেইরূপ বাজেট আমরা তৈয়ার করি (Cheers from Opposition benches) তাহারপর বোঝার উপর শাকের আটি। আমাদের অর্থ-সচিব মহোদয় Sale Tax বা বিক্রয়-কর বিল পাশ করিতে চাহিতেছেন। দেশের আজ এই ঘোর দুর্দ্দিনে যখন দেশের কৃষক-প্রজা, শ্রমিক, মজুর প্রভৃতি সর্ব্বহারার দল আজ দু'মুঠা অন্ন পেটে দিতে পারিতেছে না, তাহাদের পরণে বস্ত্র নাই, শরীর রোগে জীর্ণশীর্ণ, তাহাদের এইরূপ নিঃসহায় অবস্থায় তাহাদের উপর এই tax বসাইবার ব্যবস্থা হইতেছে। আমি ইহার ঘোর প্রতিবাদ করিতেছি। এই tax কিছুতেই হওয়া উচিত নহে। যদি taxএর একান্ত প্রয়োজন হয়, তাহা হইলে petrolএর উপর tax double করুণ আপত্তি নাই, কটকার বাজারে tax ধার্য্য করিয়া লক্ষ লক্ষ টাকা সংগ্রহ করুণ, আপত্তি নাই, সিনেমা, থিয়েটারের উপর ডবল্ তিনগুণ tax ধার্য্য করুণ, কোন আপত্তি নাই। কিন্তু, সর্ব্বহারা দলের উপর tax করিতে কিছুতেই আমরা দিবনা।

Mr. MONMOHAN DAS: At the outset, I would like to impress the House with my humble views that 85 per cent. of the population of the province hail from the rural areas. They are the tillers of the soil, the hungry dumb millions of Bengal. They are the real backbone of the country. But practically nothing is going to be spent for them. I would, therefore, submit that 85 per cent. of the revenue receipts should be spent for the safeguard and uplift of the rural people.

The first question which I wish to place before the House for their safeguard and uplift, is the question of agriculture. Then comes the question of education, public health, sanitation, veterinary, and so on.

Coming to the question of agriculture, we find that a sum of Rs. 44,81,000 has been allotted for the purpose. But it is very curious to me that only a sum of Rs. 4,76,000 has been allotted for the real purpose of agriculture such as experimental farms, agricultural education, special rural uplift scheme and grants-in-aid and contributions of which the most important item is the "Special rural uplift scheme" in respect of which a very insignificant sum of Rs. 13,000 has been allotted and, as a matter of fact, almost the entire amount will practically be spent on staff, demonstration, research, etc., which will give no material reliefs to the poor tenants at present.

Now, Sir, I submit with regret that the community, which comprises one-fifth of the total population of the province, I mean the Scheduled Castes, has been provided with a fresh sum of Rs. 1,50,000 out of the total amount of Rs. 1,77,45,000 towards removing their appalling illiteracy. But a sum of Rs. 2,53,000 has been shown in the Red Book for disbursement in 1941-42.

Here I must accuse the Government with the charge of deception done towards the most neglected and unfortunate Scheduled Caste masses of Bengal. In framing the charge I must say that the charge falls upon the members of the Scheduled Castes—those resting under the banner of the Coalition Party and the couple of the Scheduled Caste Ministers. Will it be improper to say that the majority of the members, representing the "Scheduled Castes Education Committee," have been working at the instigation of the Government, in a way, so that the money may not be exhausted soon? Will it be untrue to say that the Special Officer is a mere puppet in the hands of the Government, appointed by the Government for the education of Scheduled Castes, and has to work according to their dictation, and that he cannot exercise his free will and discretion for the removal of Scheduled Caste illiteracy.

It is evident that they have been deceiving the poor masses through their representatives. May I remind the House that on many previous occasions I placed before the House the genuine grievances of the Scheduled Castes for the removal of their dismal illiteracy with a

demand of Rs. 5 lakhs as annual recurring grant. Accordingly, I submitted a comprehensive scheme more than once, but to no effect. I should again urge here that the sum of Rs. 5 lakhs is not at all adequate for the community.

Sir, a sum of Rs. 5 lakhs was provided for the education of Scheduled Castes in the year 1938-39, but due to sheer negligence of Government and their supporters, only a sum of Rs. 22,000 was spent in 1938-39. In 1939-40, a sum of Rs. 90,000 was spent and in 1940-41 a sum of Rs. 2,85,000 was spent, *i.e.*, during this long period of three years a sum of only Rs. 3,97,000 was spent and a sum of Rs. 1,03,000 shown in the deposit account. It is really a matter of great regret that in spite of the crying need for the removal of the appalling illiteracy, the Government could not manage to spend the amount. From all these facts, which I have placed before the House, the inference is irresistible that Government have proved their *mala fide* motive by not spending the amount. The motive of the Government is simply to put a stop to the future recurring demand of the Scheduled Castes and to put a check on the demand of Rs. 10 lakhs that might be made as a result of the resolution passed in this House by a vote of the Opposition for the education of Scheduled Castes and the backward communities. The two Hon'ble Ministers and other Scheduled Castes members who are blindly supporting the present Government are mainly responsible for this state of affairs, and in the near future judgment will be declared by the masses of the Scheduled Castes. Sir, the Scheduled Castes do never desire and their electorates do never desire that those who are in the Cabinet should simply adorn the Treasury Benches as ornamental heads causing injury to their electorates.

Thinking of my great responsibility towards the community, let me now give a note of warning and declare from my place here and now that the Scheduled Caste Ministers should at once jump down from the Cabinet and join hands with us, their followers, and change their policy until the amount of Rs. 10 lakhs is given in full.

Now, Sir, coming to the head "Medical," I shall speak of my own district Mymensingh, particularly of Netrakona and Sadar North subdivision. When I remember the recent horrible scene of the havoc caused by malaria, my language fails to give a true picture in vivid details. The epidemic swept over the localities so furiously from house to house that none could escape from its tremendous attack in some thanas such as Netrakona, Kendua, Purba-Dhala, Atapara, Nandail, Ishwarganj, Fulpore, etc. There was hardly a member free from fever in a family who could supply water and diet, not to speak of medicine. The mufassal people are too poor to call for doctors and they could not even purchase quinine. For want of adequate supply of quinine and other medical aids, their sufferings knew no bounds.

This widespread epidemic caused the loss of innumerable lives. The death registers of the thanas mentioned by me will prove the condition of the localities. To check this disastrous disease for the safety of the poor masses, the Government should start with sufficient stock charitable dispensaries in every union.

Here I regret to add that in the budget under the head "Medical" a sum of Rs. 57,40,000 has been allotted of which half the amount is meant for hospitals and dispensaries. This amount is too short to meet the demand. The question of Veterinary Department is another vital matter to which the Government should give special attention.

Sir, before I conclude I would like to deal with the question of irrigation. The question of irrigation is one of the most vital points which affect agriculture, sanitation, commerce, etc.

Let me now place before the House the difficulties of Kishoreganj people for want of proper irrigation scheme.

The river Narshunda which originated from the Brahmaputra, running towards east through the Kishoreganj town, fell down to the branch of the Meghna in the far east. Once it was one of the most important rivers in the locality. It was all time navigable, but it has now been silted up. It has stopped the commerce of Kishoreganj and now Kishoreganj has become the victim of malaria, kala-azar and cholera and so on.

The Hon'ble Sir Nazimuddin, the then Irrigation Minister, was kind enough to visit the river, and I hope the Hon'ble Minister—I am sorry he is not present here to-day—now remembers the earnestness and enthusiasm of the local public for its re-excavation.

Now, may I remind the Hon'ble Minister that the local people numbering about 20,000 gave their voluntary service for its excavation with the hope and the assurance of the Hon'ble Minister. But I regret to-day that he has already forgotten his hopes and assurances given to the people.

Here I shall mention another important *khal* known as Baraikhali and in some parts known as Fatikkhali. This *khal* passes through Hosainpur, Kishoreganj and Nandail and other thanas, and the *khal* has been silting up which causes flood every year and destruction of crops, but no attempt has been made for its excavation to remove the difficulties.

With respect to other items I do not like to deal with them now at length, but I submit that the budget has been prepared in the stereotyped way. The Hon'ble the Finance Minister prepared the budget as a mathematical problem just as we count 7+5=12. However, let me thank him, Sir, for the trouble he has undertaken. With these few words, Sir, I resume my seat.

11

Mr. ABDUR RAHMAN SIDDIQI: Mr. Deputy Speaker, the budget has been described as a deficit budget. I doubt if that epithet is correct, because 1 crore and 34 lakhs of the so-called deficit are likely to come to the Hon'ble Minister through the taxes he is imposing on the province. I am not worried on that point, but what troubles me is that in trying to balance his budget he has not widened his vision and has evidently paid no attention to the possibilities of borrowing. I do not know what difficulties there are in his way, but I feel that this is the time when any Finance Minister would think of building industries and launching forth into large projects of amelioration by borrowing money and investing it in productive schemes and in productive measures. I do not see any evidence of this aspect of our problem in his Financial Statement. He has spoken of Irrigation and River Research, but the amount, which he has given to the department that is going to deal with it, is 3 lakhs out of which Rs. 20,000 will be spent on River Research. That, Sir, is almost a joke. If he had the slightest idea of the terrible disaster that is awaiting Calcutta, he would perhaps have given almost a crore for this research. Experts have told us that the Hooghly near Calcutta is silting up. The head-waters from three big sources that used to come and meet in the Hooghly are being choked up. The salinity of the water at Palta has increased, and unless the sand banks that are being formed are removed, or unless a new channel is dug up soon, Calcutta is likely to become a second Pataliputra in 25 or 30, or 50 years. In a province where the resuscitation of dying rivers on which, as the Hon'ble Minister himself has stated, depend the fertility of the soil and the very life of the people, river research does require something more than the paltry sum of Rs. 20,000. He has explained to us the Ministry's policy in relation to the war, and he has adumbrated two principles to justify it. I have no quarrel with them, but after the history that he has given us of how the Centre is draining away all the resources of Bengal, he should really have taken courage in both his hands and borrowed on a large scale and applied the proceeds to productive purposes. Balancing a budget on taxation is not good economics.

The income *per capita* and the expenditure *per capita* have been mentioned. The difference between the two should be the measure of our prosperity. I have tried to read the statement of the Hon'ble the Finance Minister, but I see not a single suggestion in it regarding the widening of this margin between the two. How, then, Sir, is he likely to help us go forward? He says war has brought prosperity to other provinces; a bit of imagination, a bit of courage on the part of the Bengal Ministry to tackle intelligently coal, iron and jute so intimately connected with the war effort at the Centre, and he too

would have helped Bengal and saved a deficit. He would have succeeded in bringing more money into Bengal and found the wherewithal to feed the starving departments of which he has told us.

There will be occasions, Sir, to go into the details of the many grants when we come to consider the cut motions on them. May I, however, draw the Hon'ble Minister's pointed attention to Grant No. 7, of Rs. 4,50,000, that goes to the Calcutta Corporation out of the Motor Vehicles Tax? The Government had agreed to grant Rs. 4,00,000 so far back as 1929-30. Since then the increase in the amount of this tax has been tremendous, but Government, instead of helping the Calcutta Corporation to maintain its hundreds of miles of roads in proper condition for the benefit of the motorists and motor lorries which have also increased considerably, has played with what are called "voted" and "charged" items. At one time the item comes to the Assembly for sanction and at another it goes to the department to do with it as it pleases. I do not see any reason why Calcutta should not get what is Calcutta's due.

There are a few points on which I hope the Hon'ble the Finance Minister will give us some information. His silence on them is more eloquent than his written word on other points. I shall go over them only cursorily at this stage. For instance, I should like to know how far the Cabinet has progressed in the matter of implementing the recommendations of the Land Laws Commission for the consideration of which the services of a senior officer of Government had been requisitioned. The most important item on the programme of every party in this House was how to unsettle the Permanent Settlement: I see no provision for this in the budget estimates. Is it the intention of Government to shelve this matter indefinitely?

An equally important matter for which there is no provision in the budget is the Secondary Education Board. What are the intentions of the Cabinet in regard to this?

The bungling in the matter of the Jute Ordinances and Restriction will come up for discussion later when I shall have an opportunity to speak at some length. But there is not a single word in the statement of the Hon'ble Finance Minister regarding the Delhi Settlement. Have the mills bought for themselves as arranged and have they bought the surplus stock as the purchasing agents of the Government? Unless we know this and unless we know the intentions of Government regarding restriction, I feel we shall be groping in the dark. A full explanation on the problem is due to the House, and I hope it will be forthcoming in the reply of the Hon'ble the Finance Minister.

There is another small point which I have tried to unearth from the budget estimates. I have not found it there. If the Hon'ble the Finance Minister feels that the Government of India is running away

with Bengal's money, we in the Corporation hold the view that the Government of Bengal is sitting tight on the money that it should pay to the Corporation. I am not able to give the exact figure. It is in the neighbourhood of something like Rs. 13 lakhs. Even this Assembly is guilty of not paying its rates and taxes to the Corporation.

Another point to which I shall refer very briefly at this stage is this. I was hoping that the Hon'ble Finance Minister would borrow and put Bengal on the path to progress and prosperity. Let that alone. During the last war except for the Central Powers, the whole world was open to us. This war has closed it to us. There is another difference this time. Instead of fixing prices at the end of the war, the Imperial Government, in conjunction with the Government of India, fixed prices almost with the declaration of the war. It left such a small margin to the producer here that there is no likelihood of a period of boom. There will be a depression. I hope the depression this time will not be greater than the one we faced after the last war. In England they have already set up committees to study how the economy of England and the Empire will be affected and to what straits it will be put after the war. Is the Government of Bengal doing anything in that respect? We have got to be ready to face the difficulties that are likely to come up before us when the war comes to an end. Unless we prepare ourselves from now, I am afraid, there will be not one disaster but many. You may balance the budget with taxation; you may balance the budget with small mercies collected from here and there; you may even try to save up by not spending money on objects to which you have allotted money. That will not carry us far. I would appeal to the Hon'ble the Finance Minister to devote some of his valuable time and induce his colleagues in the Cabinet to look at the future in a wider way and with foresight and intelligence.

I shall not detain the House any longer. I hope that in his reply the Hon'ble Minister will enlighten us on the points for which no provision has been made in the budget and to which I have endeavoured to draw his pointed and special attention.

Mr. P. BANERJI: Mr. Deputy Speaker, Sir, we live to see many surprises in life and one of those to-day is that good sense has at last prevailed upon many members of the Coalition Party. (Laughter.)

To begin with, the last speaker Mr. Abdur Rahman Siddiqi has just given an advice to the Finance Minister. He has said several times that Government is heading for a crisis and will probably meet with disaster. He has asked why Government should not borrow money and meet the deficit. My esteemed friend Mr. Mozammel Huq could not understand what jugglery was there in the preparation of the budget. From a careful scrutiny of the budget we find that

actually there is not so much deficit as has been stated in this budget statement. It has been said by several members, and particularly by Mr. Walker, Leader of the European Group, that there must be a limit to fresh taxation. He supported this taxation only for balancing the budget and said that Government should take note at the same time and see that no more tax is levied upon the rate-payers—at least not beyond a certain limit up to which they can bear the burden of taxation. Mr. Walker also pointed out that Government should take caution and added—if I understood him correctly he was just pointing out—that the deficit is the result of the shortsighted policy of Government. He pointed out that Rs. 30 lakhs in judicial stamps and decrease in the jute duty is a measure of policy due to the certificate procedure and the debt settlement boards. He recommended strict economy and delay in new commitments, total suspension of additional expenditure and subordinating the needs of the province to the needs of the Paramount Power. This sounds like a pious wish. The European Group has never risen to the occasion, nor will it ever rise to the occasion, when we from the Congress side offered our suggestions that Government should not go on in this unbridled fashion as it has been doing and should call a halt. Now the inevitable has happened. It is high time for Government to take the advice of the Opposition in order to avert a catastrophe and in this view we find to-day that we have been supported by many members of the Coalition Party. The Hon'ble Minister points out possible reduction, but the following instances give the lie to his statement: Grant No. 6 —Registration as a result of the work of service of notices under section 26 (*c*) of the Bengal Tenancy Act being transferred to the Collector from 1941-42. Savings under the head "Registration" will amount to Rs. 3 lakhs and 11 thousand and increase in "General Administration" will amount to Rs. 4 lakhs and 28 thousand. Why this increase by leaps and bounds in "General Administration"? May I know why there has been an enormous increase of expenditure in the Publicity Department under the head "Office expenses and miscellaneous" in 1941-42? Under this head the amount shown is Rs. 1,75,480. The increase is surprising.

So, in fact, the Government sympathy for the masses for their uplift is lip-deep. During the last two centuries of British rule in India there has been always a patch-work of policy as they are not interested in the real improvement of the nation. The improvement of one leads to the destruction of the other. Government have failed to make the Irrigation Department a nation-building department, and the Hon'ble Minister himself has said in his statement that this has been a regular scandal—nothing short of a scandal. Now, if the Government had paid attention to this department in particular, then no doubt they would have wrought miracles in matters of nation-building.

Then comes the Education Department which also lacks in any policy. The department is making a systematic attempt to rob Peter to pay Paul. The Hon'ble Chief Minister who is also the Minister for Education is not here. But I could give so many instances to prove that his department is being run most improperly. The existing institutions are not being run properly. Though the Hon'ble Minister is not here, still I should say that the high priest of communalism as he is, he is misdirecting the limited resources of the department by building colleges for ladies and also a college at Chakhar and by transferring grants from deserving institutions to institutions which are not worthy of Government aid. This sort of bungling has brought the Government to grief. Now, the members of both the Coalition Party and the European Party have, in course of the general discussion, found many faults with the Government for framing a budget of this character. Want of proper schemes and lack of judicious expenditure in particular departments have been pointed out by many members of the House. Government could not also follow the recommendations of the Retrenchment Committee, with the result that Government have now come to grief and have brought out a deficit budget. The Hon'ble Finance Minister knows that the House supported Government in their rejoicing when there was a windfall of jute duty. At that time mine was the only dissentient voice, and I said that more money for the Government means more misuse of public money and my prophecy has come to be true now. In addition to the jute duty, we have had also some money from the Centre in the shape of income-tax. These large sums have been mixed up with the finances of the State with no substantial gain. So, I say that if the honourable members of the European Group and of the Coalition Group had not sat idle for the last four years and if they had not allowed this Ministry to run the departments in the way in which they had been doing, then the result would have been quite otherwise. Sir, there is still time for good sense to dawn upon them. Let them come with us when the cut motions are moved; whenever we find that any expenditure is unnecessary, we should disallow it and in that way we can find out a solution for the satisfactory running of Government. Sir, with these words I resume my seat.

Mr. MANMATHA NATH ROY: Sir, I am fully conscious that whatever we say from these benches will be a cry in the wilderness, but I cannot help accusing the present Government of having landed this province in financial bankruptcy. The present Government got a favourable start under the Niemeyer Award and there was a surplus balance of Rs. 60 lakhs in the year 1939-40. Within a very short time, however, the whole resources have been frittered away and we are now faced with a deficit of Rs. 134 lakhs. The Hon'ble Minister proposes to meet this deficit with the proceeds or collections under the proposed Sales Tax which is still before the Legislature. No wonder

that the Hon'ble Finance Minister will get the Bill through with the aid of the Coalition and the European Blocks. But the wonder comes in when the Hon'ble Minister points out that the deficit is unavoidable to his progressive Government—that is how he describes it—and that his progressive Government cannot do without increasing their expenditure on the nation-building activities from year to year. Now, let us see how far this claim of the Hon'ble Minister is justified. I was reading the statement with which he introduced his budget, and I shall convince this House that his statement is a gross mis-statement and a deliberate misrepresentation of facts. He says at page 14: "I have already observed that the budget provides for expenditure on revenue account 52 lakhs in excess of the revised estimates for the current year. If, however, we take into account the expenditure of 28 lakhs included in the revised for the purchase of jute for which no provision is included in the coming year's estimates, the expenditure contemplated in next year's estimates is 80 lakhs more than we are likely to spend in the current year. Practically the whole of this increase is under the nation-building departments." I challenge the Hon'ble Minister to substantiate any foundation for his claim that practically the whole of this increase, namely, the increase in the expenditure of the next year over the expenditure of the current year, is under the nation-building departments. I have got the figures for all the nation-building departments for the current year and also for the next year and they are as follows:—

	1940-41.	1941-42.
	(Figures are in lakhs).	
	Rs.	Rs.
Education (General) ..	1,63	1,77
Medical	57	57
Public Health	43	52
Scientific Departments ..	30	30
Agriculture	73	45
Veterinary	7	8
Co-operative	15	18
Industries	15	19
Cinchona	7	8
Irrigation	23	26
	4,33	4,40

By adding up the figures I find that whereas during the current year the total expenditure under these heads is Rs. 4,33,00,000, the total expenditure under these heads next year, *i.e.*, 1941-42, would be

Rs. 4,40,00,000, so that out of the total excess expenditure of Rs. 80,00,000 during the coming year only Rs. 7,00,000 goes to the nation-building departments and the rest Rs. 73,00,000 goes to the other departments. It is a matter of the greatest regret that the Hon'ble the Finance Minister in various parts of his statement thinks of the nation-building activities not in terms of what the masses get, not according to what is given to the masses, but in terms of,—and these are his words—the administrative machinery, the administrative efficiency, the establishment charges, the increase in the departmental staff, new services and the extension of the existing services, and it is evident that the whole of the allotment to the nation-building departments is consumed by the officers, by the staff, by the services and by administrative efficiency and machinery; and practically nothing is left for the masses for whom these nation-building departments exist.

The nature of the anxiety which the Hon'ble the Finance Minister professes for the nation-building activities would be apparent from the fact that he could not utilise the sum of 6 lakhs of rupees that was provided for expenditure under the head "Public Health" for sewerage, water-supply and anti-malarial schemes. Although the money was there in the present year's budget, it has not been utilised for the reason that the schemes could not be made mature.

Now, we must repeat as we have often done from these benches that you cannot meet deficit by imposing unbearable burdens of taxation. The only way how you can administer the different departments is by using the Retrenchment axe and that with courage. You cannot violate the accepted principles of taxation, you cannot impose any tax without the consent of the Legislature and without definite details as to how the taxes will be spent. I am fully convinced that there are several spheres in which retrenchment can be effected with success and some of them, I may mention. These are "General Administration," "Civil Works" and "Police." We find in the coming year's budget an excess expenditure of about Rs. 10 lakhs under the head "General Administration" over that of the current year's budget. I have no doubt that increase is not at all necessary; on the other hand, there are various items of expenditure under this head, which may be curtailed.

Then, Sir, about "Civil Works." May I know what is the use of having new civil works when the war is at our door? Are we going to waste money without waiting till normal conditions are restored? Then about "Police." We have always pressed from these benches our demand for reduction of police expenditure. The Hon'ble Minister of course knows that in no other province in India the police expenditure is so heavy as is in this province. The conditions are not abnormal now, and why should there be increase in the "Police" budget and not a decrease?

Then, Sir, there are various other items of expenditure which may be reduced or which may not be incurred at all. On looking into the budget figures I find that at this fag end of their term of office, the Ministry has discovered that a Fishery Department ought to be organised, that the Cinchona Department ought to be reorganised at a cost of Rs. 1½ lakhs, and that river research work should be undertaken. Why is it that these schemes are going to be taken up at this fag end of five years? Is it at all possible that the present Government will be able to make sufficient headway with these schemes during the short time they have still at their disposal?

The Hon'ble Mr. H. S. SUHRAWARDY: Some Government will.

Mr. MANMATHA NATH ROY: I do not know. But is it not more likely that the Government will only have to leave these as legacies to the future Government, to be thrown away or to be dealt with by that Government in any way they like?

Then, Sir, the next item I would refer to is the heavy grants to two colleges—Rs. 71,000 for the Lady Brabourne College and Rs. 67,000 for the Fazlul Huq College at Chakhar. I do not grudge these grants, but what I complain is this, that you should not be unfair to the many other colleges in this province who cannot make both ends meet only on financial grounds. Is it right and proper that only these two colleges should be selected and these heavy sums should be given to them? I do not raise any communal question, that is far from what I would suggest. My point is, if the Government proposes to improve the colleges in the province, why should it be so very anxious to improve only two out of the many colleges in this province? Then there is another item which, I think, is quite unnecessary. Government proposes to secure a piece of land near the High Court at a cost of Rs. 8 lakhs, although the Hon'ble Minister says that Government has no idea to construct a building on it now. Then, why do you purchase it and incur this expenditure when we are faced with a financial crisis?

I have now come to an and of my time-limit, but before I resume my seat I will make an enquiry from the Hon'ble Minister. It may be remembered by the Hon'ble Minister and this House that a sum of Rs. 25,000 was provided in the last year's budget to be given to Biswa Bharati. My information is that the money has not yet been given to them. Will the Hon'ble Minister please let the House know why that money has not yet been given to them?

Maulvi ABU HOSSAIN SARKAR: Unfortunately, Mr. Deputy Speaker, perhaps I am called on at this time only just to complete the list of speakers to-night. However, I congratulate the Hon'ble Finance Minister for really bringing out a budget for the exploitation of the masses truly reflecting the intention of the zemindar-ridden Ministry.

The underlying principles of the budget are, as far as I can gather, two. The first idea that the Hon'ble Finance Minister adumbrates is this: that Bengal is eternally rich and she can bear the burden of taxation *ad infinitum*. This year he has brought legislations to impose two taxations on the unwilling public of Bengal, namely, the Motor Spirit Tax Bill and the Sales Tax Bill, and further he says, "We shall have to explore still further means of increasing our revenues at no distant date." That Bengal is not rich and that Bengal cannot bear any further taxation need not be proved. Any gentleman either within this House or outside having an ounce of brain will contradict the Hon'ble Finance Minister and prove that he was not right. The second idea can be found in the last line of the first paragraph of the budget speech of the Hon'ble Minister. He says that his Government must necessarily go on increasing its scale of expenditure on nation-building activities.

Let us now examine this statement—whether he is going on with the Ministry for the nation-building purpose, or he is trying to kill the nation; whether his process of accumulating and spending money is really a nation-killing process or not. Let us examine how he has built the nation in the current year. The Education Department is no doubt one of the nation-building departments. But what has he done with the money we sanctioned during the last budget session? In order to build a nation, you want some engineers, but unfortunately the present Ministry has closed the door against the Indian students of the Sibpur Engineering College for an indefinite period. I make this statement for the information of the honourable members of this House that the Sibpur College was the only college that imparted education on that technical line of engineering—electrical and mechanical—and that college is not admitting students this year, and we do not know for how many years it will not.

Then, it should be borne in mind that primary education is one of the vital subjects of nation-building activities, but unfortunately a vast sum, about 38 thousand rupees, was not spent. Government has curtailed the rate of scholarships of the pupils of the Guru Training Schools and did not open centres for training the Gurus, though the farce of introducing primary education in the country is now being enacted.

Then again about "Public Health," what the Ministry has done and how it has built the nation? A lakh of rupees was granted for opening a climatic sanatorium for tuberculosis. This sum is now lying idle for want of scheme. Is not tuberculosis a burning problem of the country? Then, again, a big sum was allotted for the control of leprosy. More than half of the sum is lying idle. There was no scheme and the money has not been spent.

Then, from the Road Development Fund, Rs. 1,03,00,000 is now lying idle—perhaps in the pockets of the Hon'ble Finance Minister—for want of scheme. (Mr. ABDULLA-AL MAHMOOD: Keep it for your own self.) You have left nothing for me.

Then, again, another sum of 50 thousand rupees was sanctioned for opening the river Kaliahai in Midnapore district, which year after year is devastating a vast area of that district, but this river has not been touched and the money is now lying idle in the coffers of the Government.

Four lakhs of rupees out of the grant for opening Debt Settlement Boards was not utilised. May we ask why? Debt Settlement Boards are very urgent, but the Hon'ble Ministers of the Cabinet could not find their way to open these Debt Settlement Boards.

Then, again, some money was allotted for opening a branch of the Eden Ward of the Victoria Hospital, Darjeeling. The money was not utilised. Rupees 80,000 was granted in the last budget for improving the sadar hospitals of the districts and this sum is now lying idle. Other items of this nature can be cited, such as anti-malarial scheme and other things. All these sums are lying idle. There is no scheme; nothing has been done; still the Hon'ble Minister cries that he is spending money for nation-building departments.

Now, let us see how he has worked for killing the nation, for nation-killing activities how far he has proceeded. He has gained Rs. 20,000 more than was expected in the last budget by selling foreign liquor to the country people. Then, he made an extra profit of Rs. 50,000 more than the budget expectations by selling beer to our country people. Then, again, the Ministry earned Rs. 2,90,000 more than the budgeted figure by selling *ganja* and other intoxicants. And finally the Ministry gained 10 lakhs of rupees more than the budget expectations by selling country spirits to our people by introducing a cheap liquor called 75 U.P. Perhaps this figure represents the amount necessary for opening out new shops which may be leased to Muslim young men in the name of the Muslim League so that the proper proportion of service may be reached.

Now, let us consider how far he has proceeded with the other nation-killing departments.

The Police Department is one of the departments which are eating out the financial vitality of the country. In last budget we allotted not less than Rs. 2,36,49,000 in the revised for expenditure of the Police Department. Over and above that what have the Ministry done? They have created another class of a temporary Range Reserve consisting of 5 inspectors, 25 sub-inspectors, 95 head constables and 1,500 unarmed constables at a cost of Rs. 2,81,000. Then they have entertained with effect from June, 1940, a temporary staff of 2 sub-inspectors, 10 assistant sub-inspectors and 50 constables in the Special Branch

of the Calcutta Police at a cost of Rs. 30,000. If we add the item "Equipment and training of three additional Tear Smoke Squads" in the Bengal Police the formation of which was sanctioned after the budget had been passed, it comes to Rs. 61,000. Then there is the organisation of civic guards in terms of the Civic Guard Ordinance, 1940, at a cost of Rs. 66,000. Then there is the transfer of provision for temporary intelligence staff for districts and railways from "63—Extraordinary charges in India" amounting to Rs. 2,75,000. Then there is also an increase in secret service money to the extent of Rs. 5,000. The total comes to Rs. 7,18,000 over and above the expenditure sanctioned. Not only this. In this budget also he asked for sanction of about Rs. 2½ lakhs over and above the expenditure he has incurred in the current year. So, Sir, I submit that in the name of nation-building he is carrying out a deliberate policy of nation-killing. Let us examine what he is asking for the next year. He says that he likes to spend more than the current year Rs. 80 lakhs for the improvement of the nation-building departments. Let us see what his nation-building is and how he goes on with this work. Out of this Rs. 80 lakhs he likes to spend Rs. 8 lakhs for buying a plot of land near the High Court. For what purpose? He says that he will not build on it now. He will wait for an indefinite period. Perhaps some favourite gentleman has approached one of the Ministers to sell it at a better price than he can get in the market. So, it is evident.

Then, he is going to electrify some Government offices and engineering colleges, etc. He will spend several lakhs of rupees in that connection. Then, in respect of pension charges he is going to incur about Rs. 12 lakhs for commutation of pension. The pensioners have become panicky and they are applying to Government for commutation of pension so that they can get a lump sum. They are afraid of Herr Hitler or somebody and so they want a lump sum in order to buy other properties, and the Hon'ble Finance Minister is helping these ungrateful people to the extent of Rs. 12 lakhs.

On land revenue account, he is spending Rs. 2½ lakhs for settlement operations in Bakarganj and Faridpur. It is a penal survey because the people of the Bakarganj district refused to vote for Khwaja Sir Nazimuddin and hence this survey.

Then, again, as regards "Police," he says that an additional expenditure of Rs. 2 lakhs will be required to finance them, and last of all the Hon'ble Finance Minister likes to have Rs. 8 lakhs to be given as dearness allowance to his subordinate officers. The Hon'ble Ministers are drawing fat sums of money and the officers under them are clamouring to get a share and, therefore, by taxing the poor people of this country the Hon'ble Ministers are going to reward them with Rs. 8 lakhs. This reminds me——

Mr. DEPUTY SPEAKER: Your time is up.

Maulvi ABU HOSSAIN SARKAR: Please allow me one minute more.

Mr. DEPUTY SPEAKER: I am sorry. There is yet another member to speak.

Maulvi ABU HOSSAIN SARKAR: Let me at least finish the sentence.

Mr. DEPUTY SPEAKER: No, I am sorry.

Maulvi MAFIZUDDIN AHMED: Mr. Deputy Speaker, Sir, it was really a pleasure to hear the Hon'ble Finance Minister the other day delivering his budget speech on the floor of this House. This year's budget speech strikes a landmark in the policy of the Government and is, indeed, the most progressive in its outlook of all the budget speeches that have ever been delivered from the Treasury Benches in this Assembly or its predecessor—the old Legislative Council.

Sir, the last paragraph of the budget speech dealing with the Bengal Ministry's policy in relation to India's war efforts and development or extension of their social services cannot but strike even a casual reader. I have again and again gone through it and read it between lines of the paragraph. And I am fully convinced that these few lines will go down to the pages of history, as envisaging a bold, definite and positive policy of the Huq Ministry and its broad and sympathetic outlook and its genuine solicitude for the betterment of the hard lots of the teeming millions in the countryside in education, health, sanitation and economic resuscitation, etc. It recognises the paramount necessity of the centre at this juncture where the whole world is in a turmoil, but at the same time it remembers its most sacred duty towards the toiling masses of Bengal and places mass amelioration in the forefront of its programme. Sir, I cannot resist the temptation of quoting these few lines here, which read as follows:—

"In certain quarters it is held that at the present juncture the correct course for the provinces is to abandon all ideas of development or extension of their social services and to leave the full additional taxable capacity of the provinces free to be tapped for the paramount requirement of the centre. The main ground for the holding of this view is the belief that every rupee spent on the provinces over and above the sum necessary to carry on the general administration at the minimum cost, is a rupee diverted from India's war efforts. My colleagues and I do not share that view. We fully recognise that until victory is finally won it is essential to subordinate the needs of the provinces to the paramount claims of the Centre's war efforts, but, in our opinion, though at the present time to hold in abeyance all ideas of development

may be appropriate enough in the case of those provinces that have for many years enjoyed standards of administration considerably higher than those obtaining in nation-building departments in Bengal, such a course is not possible in the case of Bengal where the administration of province is just beginning to recover from the effects of years of starvation." These few lines, Sir, furnish eloquent testimony of an unalloyed desire of the Government to do real and solid good to the people at large. "Ahead—the country must go ahead at all costs" is the declared and pursued policy of the present Government and this has been the keynote of this year's budget speech of the Hon'ble the Finance Minister.

Sir, it is needless to recount here the lengthy catalogue of the country's needs and grievances. Masses are steeped in darkness of ignorance and illiteracy. Malaria, kala-azar and other fell diseases ruthlessly carry away thousands and thousands of Bengal's sons and daughters. Cottage industry and other industries that were once the proudest achievements of the country have practically died out. Rivers and streams have shrunken to an extent which represents only a distant shadow of their former selves. Peasantry, the only producers of the country's wealth, are over head and ears in debts. These are a few of the ten thousand and one other cankers that have been eating into the vitality of the country. They require immediate attention. As a matter of fact, the present Government have already taken up mass ameliorating measures in right earnest in the nation-building departments. The needs are so varied and various that in order to effect some appreciable results crores of rupees are necessary. But the country's onward march towards progress cannot be kept in abeyance by a truly popular and progressive Government. Money must be found for the advancement the country aspires after. Hence arises the necessity of passing legislative measures like the Bengal Sales Tax Bill and the Bengal Motor Spirit Sales Tax Bill. Although these two Bills have been much maligned by a small interested section of the people, but on analysis I find that both of these two finance measures have been rightly and properly drawn up on the model of the Islamic principles of economy. Islamic economic principles laid down so long ago as 1,400 years that the "Haves" should be taxed in order to feed and provide money for the amenities of the "Haves-not." This principle is generally known as "Zakat" by which the rich people have to contribute 1/40th part of their income towards the "Baitul-mal," namely, public fund or the public finance for use and appropriation by the poor. The Bengal Motor Spirit Sales Tax Bill calls upon only those rich persons who use motor spirit to contribute a very moderate rate and the money secured thereby will be spent for the development and construction of roads in the country-side. This will afford some amenities to the poor people in rural areas. So far as the other finance measure is concerned, the Bengal Sales Tax Bill aims at

tapping the rich people who can afford to pay for their luxuries and other high-priced articles. It practically exempts all the necessaries of the poor masses. But at the same time the proceeds from the Sales Tax Bill will be mainly spent in providing free primary education, rural medical relief, sanitation, improvement in agriculture, and the resuscitation of the dead and dying rivers and streams. All these steps mean progressive amenities of life to rural Bengal. In a word the sponsors of the Sales Tax Bill aim at providing better living to the rural masses of Bengal. Now, can anybody having the country's interest at heart object to a scheme like this? If anybody is affected by this Bill it is the rich who have enough to spare. If anybody is benefited by this measure it is the poor who have not got just the necessaries of life, but nevertheless need amenities of life. The funniest thing is that some interested rich persons have started an agitation that the Sales Tax Bill is going to adversely affect the interests of the poor masses and that they brag out that they are the benefactors of the masses. But the masses by this time have fully known that these braggers, bereft of their cloaks, are hideous specimens of human beings. These sham benefactors shed crocodile tears when the Bengal Free Primary Education Act was passed. By this time they have been nakedly unmasked. They had the barefacedness to say that even the measures like the Agricultural Debtors Act, the Money-lenders Act and the like are to the detriment of the interests of the masss. By these two measures Government have graphically demonstrated that they are determined to do some tangible solid good to the poor toiling masses even at the risk of their own popularity. They have taken up courage in both hands in this matter. The increased allotment of Rs. 14,29,000 under "Education," Rs. 8,85,000 under "Public Health," Rs. 4,93,000 under "Industries," Rs. 3,16,000 under "Co-operation" and Rs. 3,14,000 under "Irrigation" this year over the allotments of the last year would fully justify the taxation measures and would further demonstrably show that the Bengal Government have as a matter of fact brought some tangible amenities of life to the doors of the toiling masses of Bengal. A deficit budget does not reflect any discredit upon any Government; rather it shows the progressive activities of a living and pulsating country. In this matter, Sir, the present Finance Minister, the Hon'ble Mr. Suhrawardy, has given an unfailing proof of a stiff neck and erect backbone. These words are only an attempt at congratulating the Hon'ble Mr. Suhrawardy which he so richly deserves.

Sir, let me now turn over some of the pages of the Red Book supplied to us. Here I have been disappointed. There are some allotments which show that the Hon'ble the Finance Minister has been carried off the rails at times and that his characteristic stiff neck and erect backbone have given way to influences. Even-handed justice has not been meted out to deserving cases. To come to the point direct,

Sir, about 700 Muslim students receive their education in the Comilla Victoria College. This is perhaps the only institution in Bengal where so many Muslim boys are receiving collegiate education. Even the Dacca University where money is spent in lakhs cannot claim to educate appreciably a larger number of boys. There is no hostel accommodation for these boys at Comilla. There is an old college hostel which can accommodate only 22 boys at the most. The rest of the boys reside in unrecognised messes. Some, of course, live in jaigirs. But the bulk of the students have been keenly suffering for want of hostel accommodation. The matter was brought to the notice of the Hon'ble the Chief Minister. He personally inspected the deplorable condition of the boys and assured them that a hostel would be provided for the Muslim boys of the college within the shortest possible span of time. Preliminary steps were also taken up. Last year, Khan Bahadur Abidur Reza Choudhury, M.L.A., and myself pressed for the matter before the Hon'ble the Finance Minister who remarked at last that he was beginning being convinced of the imperative necessity of a Muslim college hostel at Comilla and that he would see if anything could be done in the supplementary budget. But, alas, since then one long round year has rolled away; much water has flown down the Ganges; but the Red Book shows that the Hon'ble the Finance Minister has not yet finished being convinced of the necessity of the hostel. And why? Can there be any reasonable ground for ignoring the claims of Comilla? Some truth, however unpalatable it may be, must be told here. Last year, after the Hon'ble Mr. Tamizuddin Khan was included in the Cabinet, we found that a capital grant of a heavy sum was provided in the budget for a Junior Madrassah for Girls in Faridpur. This year also there are some allotments as shown in the Red Book which tell their own tales: The less discussed the better for all concerned. May I ask when the Hon'ble the Finance Minister would finish being convinced? Is it after someone from Tippera becomes a Minister?

Sir, I take this opportunity of making some specific suggestions for Government's consideration and acceptance, where practicable:—

(*a*) In order to supplement the Bengal Public Finance measures concerning agricultural income and similar other sources should be brought to the Legislature at an early date, so that the incidence of taxation may not hit the poor masses——

Mr. DEPUTY SPEAKER: Mr. Mafizuddin Ahmad, your time is already up, and it is time now for me to adjourn the House.

Adjournment.

It being 8 p.m.—

The House was adjourned till 4-45 p.m. on Friday, the 28th February, 1941, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Friday, the 28th February, 1941, at 4-45 p.m.

Present:

Mr. Speaker (the Hon'ble Sir MUHAMMAD AZIZUL HAQUE, C.I.E., Khan Bahadur) in the Chair, 9 Hon'ble Ministers and 190 members.

STARRED QUESTIONS

(to which oral answers were given)

Distress in Bankura district.

*98. **Mr. BANKU BEHARI MANDAL:** (*a*) Is the Hon'ble Minister in charge of the Revenue Department aware that distress is prevailing in the district of Bankura due to failure of crops for want of rains in the year 1940?

(*b*) If so, what steps does the Hon'ble Minister contemplate taking or has taken to redress the distress of the people of the district?

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Sir Bijoy Prasad Singh Roy): (*a*) Some distress is apprehended in scattered parts of the district where there has been failure of the paddy crop for want of timely rain.

(*b*) A sum of Rs.15,000 has been sanctioned for distribution as agricultural loans and a sum of Rs.5,000 for distribution as land improvement loans in the district. Steps are being taken to improve a number of tanks under the Bengal Tanks Improvement Act as test works. Further measures for affording relief to the people will be taken as and when necessary.

Srijut MANINDRA BHUSAN SINHA: Is the Hon'ble the Revenue Minister aware that in some parts of the district there was a total failure of crops?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, my information is that there has been a partial failure of crops in some parts, but if in a particular village there has been a total failure of crops, I am not aware of it.

Srijut MANINDRA BHUSAN SINHA: Is the Hon'ble Minister aware that many people are migrating from these affected parts to seek employment elsewhere, but they are not getting employment there?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: No, Sir, I am not aware of it.

Srijut MANINDRA BHUSAN SINHA: Will the Hon'ble Minister please tell us what is the exact amount that has been requisitioned by the District Magistrate or Collector under these heads for agricultural loans and for land improvement?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Whatever amount was requisitioned was sanctioned immediately.

Srijut MANINDRA BHUSAN SINHA: Is it a fact that no test works have as yet been started in the affected parts of the district?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I understand that some test works have been started already.

Srijut MANINDRA BHUSAN SINHA: May I enquire when?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Only recently.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble Minister be pleased to state whether he has directed the local authorities to make a comprehensive estimate of the relief that will be required for relieving the distress?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, the local authorities never give relief without a comprehensive survey.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether as a result of the admitted distress prevailing there immediate gratuitous relief is actually necessary or not?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: No, Sir, it is not necessary as yet.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether it is not a fact that immediately after harvest the cultivators are in need of grains; they either collect or if they fail to collect they get some form of relief for their daily requirements?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: That is a general proposition which I cannot answer.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister please give us an idea of the area and also the number of the people affected by the distress?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I ask for notice.

Srijut MANINDRA BHUSAN SINHA: Will the Hon'ble Minister be pleased to state whether he has got any programme of tanks improvement work?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Yes, Sir, a most comprehensive programme I can assure my honourable friend.

Handloom weaving industry at Santipur in Nadia district.

***99. Dr. NALINAKSHA SANYAL:** (*a*) Will the Hon'ble Minister in charge of the Industries Department be pleased to state whether any representation has been received by Government or any officer thereof from the weavers of Santipur in the district of Nadia drawing attention to the perilous condition of the handloom weaving industry of the place?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state what action has been taken by Government thereon?

(*c*) Are the Government considering the desirability of making some special enquiry into the conditions of these weavers with a view to alleviating their distress?

MINISTER in charge of the AGRICULTURE and INDUSTRIES DEPARTMENT (the Hon'ble Mr. Tamizuddin Khan): (*a*) Yes.

(*b*) The Director of Industries is taking suitable action in regard to the questions of the supply of yarns and dyes at reasonable prices, marketing of handloom products of the Santipur weavers and the grant of financial assistance, raised by the petitioners. He has also put himself in touch with the Registrar of Co-operative Societies, Bengal, and a local inquiry for the purpose of the establishment of a Co-operative Sales and Supply Depot for the handloom weavers at Santipur, is in progress.

(*c*) No.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state when this application was received by Government and when the Director of Industries moved in the matter?

The Hon'ble Mr. TAMIZUDDIN KHAN: I am afraid I cannot give the dates.

Mr. SYED JALALUDDIN HASHEMY: Will the Hon'ble Minister be pleased to state if it is a fact that the money received as grant from the Government of India for the development of the handloom industry in Bengal has not yet been spent and has rather been kept in deposit by the Government of Bengal?

Mr. SPEAKER: That question does not arise here.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether any subsidies have been granted to the weavers in the Nadia district out of the available funds?

Mr. SPEAKER: That question does not arise here at all.

Mr. NIHARENDU DUTTA MAZUMDAR: The Hon'ble Minister admitted, Sir, that representation was received with a view to give a fillip to this industry and to protect it——

Mr. SPEAKER: You can raise that question during the budget discussion.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state the nature of suitable action that the Director of Industries is taking?

The Hon'ble Mr. TAMIZUDDIN KHAN: To explain that I think I should lay before the House a copy of the prayer that was made by the representatives in their petition.

Mr. SPEAKER: That is not necessary. Just give your answer to the question.

The Hon'ble Mr. TAMIZUDDIN KHAN: What they wanted was that action should be taken on the petition. They wanted supply of yarns and also supply of dyes, giving publicity to the products of the handloom industries, grant of financial assistance in the shape of loans. These are the things asked for and assistance is being given on those lines.

(At this stage Mr. Speaker asked the next question to be called out.)

Mr. SASANKA SEKHAR SANYAL: Sir, with reference to the printed answer, the Hon'ble Minister has stated that action is being taken. I want to know whether the action that is being taken relates to the immediate future or something relating to the present tense. Has anything been done or is about to be done?

Mr. SPEAKER: I am sorry, I cannot allow the question. I have already called out the next question.

Agricultural loans and gratuitous relief for cultivators of Jessore district.

***100. Khan Bahadur Maulana AHMED ALI ENAYETPURI:** (*a*) Is the Hon'ble Minister in charge of the Revenue Department aware—

(*i*) that there has been failure of crops in the major portion of the Jhenida subdivision, Jessore district;

(*ii*) that the people of the locality, specially the cultivators, are in distress; and

(*iii*) that they are selling away their bullocks for their subsistence?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state whether the Government contemplate helping the people in the shape of agricultural loans and gratuitous relief?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) No.

(*b*) Does not arise.

Mr. MIRZA ABDUL HAFIZ: Will the Hon'ble Minister be pleased to state the source of his information?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: The usual source of information, namely, the Collector of the district.

Mr. SYED JALALUDDIN HASHEMY: Can I ask for an assurance from the Hon'ble Minister with regard to the failure of crops particularly *aman* crop in Jhenida subdivision owing to drought last year and give us a report whether there is a partial failure of *aman* crop in the Jhenida subdivision or not?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I do not think, Sir, that the question can arise out of this.

Mr. SYED JALALUDDIN HASHEMY: Will the Hon'ble Minister be pleased to state whether Government is prepared to make an enquiry and give us a report whether there was an actual failure of crops or not owing to drought?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: So far as I am aware, Sir, there is no failure of crop and so no enquiry seems to be necessary.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state what is the percentage of the failure of crop according to his information?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I admit no failure whatsoever.

Mr. ATUL KRISHNA GHOSE: Is the Hon'ble Minister aware of the fact that the Subdivisional Officer of Jhenida has agreed that 75 per cent. of the crop has grown up and 25 per cent. has failed?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: In that case I am not in a position to supply information. Apparently, the honourable member knows better than myself.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state how is it possible that local officers say 25 per cent. of the crop has failed, while the Hon'ble Minister says that there has been no failure of crop?

Mr. SPEAKER: He has already said that he cannot answer.

Grievances of Padma fishermen.

***101. Mr. ATUL CHANDRA SEN:** (*a*) Will the Hon'ble Minister in charge of the Agriculture and Industries (Fishery) Department be pleased to state—

(*i*) whether he has received a memorandum containing a statement of some of the grievances of the Padma fishermen as approved by the Padma Matsyajibi Sammelan held at Malekanda in the district of Dacca on the 22nd December, 1940, under the presidency of Srijut Bhagabat Talukdar; and

(*ii*) whether he has also received a letter, dated the 4th January, 1941, from the Secretary of the Padma Matsyajibi Samiti for receiving a deputation of the representatives of fishermen appointed by the said conference?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state what action, if any, he proposes to take in the matter?

The Hon'ble Mr. TAMIZUDDIN KHAN: (*a*) Yes.

(*b*) As the grievances in regard to fishery rights and rent and other collections made from fishermen, which concern the Revenue Department, the Padma Matsyajibi Samiti has been advised to approach the Hon'ble Minister in charge of the Revenue Department.

Mr. ATUL CHANDRA SEN: With reference to answer (*a*), will the Hon'ble Minister be pleased to state when was the memorandum in question received?

Mr. SPEAKER: It must be after the 22nd December, 1940.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state when the Padma Matsyajibi Samity was advised to approach the Revenue Department?

Mr. SPEAKER: That question does not arise.

Mr. ATUL CHANDRA SEN: Sir, the matter is long overdue.

Mr. SPEAKER: No. The Sammilan was held only on the 22nd December, 1940.

Staff of Thakurgaon Munsif Court.

*102. **Maulvi HAFIZUDDIN CHOUDHURI:** (*a*) Will the Hon'ble Minister in charge of the Judicial Department be pleased to lay on the table a statement showing—

(*i*) the present number of clerks of the Thakurgaon Munsif Court in the district of Dinajpur;

(*ii*) the number of them that are (1) Hindus and (2) Muslims;

(*iii*) their respective educational qualifications; and

(*iv*) their respective length of services?

(*b*) Are the posts referred to in (*a*) (*i*) transferable?

MINISTER in charge of the JUDICIAL DEPARTMENT (the Hon'ble Nawab Musharruff Hossain, Khan Bahadur): (*a*) A statement is placed on the table.

(*b*) Yes.

Statement referred to in the reply to clause (a) of starred question No. 102.

(*a*) (*i*) Nine.

(*ii*) (1) Four and (2) five.

(*iii*) *Hindus*—Two non-matric and two undergraduate.

Muslims—Three matric and two graduate (B.A.).

(*iv*) *Hindus*—Two of 27 years 1 month each, one of 14 years 6 months and one of 1 year 7 months.

Muslims—One of 20 years 2 months, one of 17 years 8 months, one of 16 years 10 months, one of 5 years 9 months, and one of 3 years.

UNSTARRED QUESTIONS

(to which answers were laid on the table)

Settlement Kanungoes.

44. Maulvi ABDUL WAHED: (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state whether it is a fact—

(*i*) that Mr. Carter, late Director of Land Records, submitted a proposal for making the service of the Settlement Kanungoes permanent and pensionable; and

(*ii*) that the proposal has been approved by Government?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state when it is likely to be given effect to?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) and (*b*) The Director of Land Records' proposal for making the service of the Settlement Kanungoes permanent and pensionable is under examination by Government.

Recovery of agricultural loans from people of Kurigram subdivision.

45. Kazi EMDADUL HAQUE: (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state whether it is a fact that certificates were issued during 1940 and 1941 for the recovery of agricultural loans from the people of Kurigram subdivision?

(*b*) If the answer to (*a*) is in the affirmative, is the Hon'ble Minister considering the desirability of stopping the issue of certificates for the recovery of agricultural loans during the present year?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) No certificates were filed during 1940 and 1941 for the recovery of agricultural loans. Executions were made for old certificates of 1938 and 1939 for arrears of agricultural loans advanced from 1930 to 1933.

(*b*) Does not arise.

Babu MADHUSUDAN SARKAR: Will the Hon'ble Minister be pleased to state whether there was any instruction from the Government to the effect that no certificate should be filed to realise agricultural loans?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: No, Sir. The instructions were precisely that no certificate should be filed for realisation of loans advanced during 1938-39 till the harvest of 1940.

Babu MADHUSUDAN SARKAR: Will the Hon'ble Minister be pleased to state whether these instructions were circulated only in Kurigram or in any other district?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: These instructions were for the whole of Bengal.

Kazi EMDADUL HAQUE: Will the Hon'ble Minister be pleased to state whether Government are aware that due to bad weather conditions the yield of the agricultural products in Kurigram was very, very scanty and that the agriculturists have been passing through extreme difficulty?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: During which period of time, I should like to know.

Kazi EMDADUL HAQUE: During the last two years—1940 and 1941.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I ask for notice.

Kazi EMDADUL HAQUE: Will the Hon'ble Minister be pleased to state whether he remembers that during his last visit to Kurigram, a deputation waited on him specially drawing his attention to this particular fact?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Yes, Sir. A deputation waited on me for drawing my attention to the partial failure of crops in Kurigram, but the main complaint was the lowness of the price of jute.

Kazi EMDADUL HAQUE: Will the Hon'ble Minister be pleased to state whether in view of the partial failure of the crops, Government consider the desirability of calling off the execution of the certificate cases pending in the Court?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Certificates are being issued only with regard to loans that have been outstanding for a very long time, as I have made it clear in my reply.

GOVERNMENT BILL.

The Calcutta Municipal (Amendment) Bill, 1941.

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: Sir, I beg to present the report of the Select Committee on the Calcutta Municipal (Amendment) Bill, 1941, and further beg to state that Government reserve the right to move amendments at the proper time.

The Bengal Village Self-Government (Amendment) Bill, 1939.

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: Sir, I further beg to submit the *ad interim* report of the Select Committee on the Bengal Village Self-Government (Amendment) Bill, 1939, and to state that for unavoidable reasons the Select Committee could not sit and further beg leave to move that the time for submission of the report be extended till the 15th April, 1941.

The motion was then put and agreed to.

Attendance of detained or convicted members.

Mr. SATYAPRIYA BANERJI: Sir, before you proceed with the business of the day, may I enquire what steps, if any, have so far been taken to ensure the attendance of those members of the House who have been either detained or convicted under the Defence of India Act?

Mr. SPEAKER: I have no power.

Mr. SATYAPRIYA BANERJI: Sir, may I know——

Mr. SPEAKER: All I say is this. I have waited sufficiently long for the report of the Privilege Committee being discussed. But as no date has yet been fixed, there is no other alternative than to take it up on the next non-official resolution day which I am going to do.

NON-OFFICIAL BILLS.

The Bengal Patni Taluks Regulation (Amendment) Bill, 1940.

Al-Hadj GYASUDDIN AHMED CHOUDHURY: Sir, I beg to move that the Bengal Patni Taluks Regulation (Amendment) Bill, 1940, as passed by the Bengal Legislative Council, be taken into consideration.

The motion was then put and agreed to.

Clause 1.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, I beg to move that in clause 1, in line 2, for the figures "1940" the figures "1941" be substituted.

The motion was then put and agreed to.

The question that clause 1 as amended stand part of the Bill was then put and agreed to.

Clause 2.

The question that clause 2 stand part of the Bill was then put and agreed to.

Preamble.

The question that the Preamble stand part of the Bill was then put and agreed to.

Al-Hadj GYASUDDIN AHMED CHOUDHURY: Sir, I beg to move that the Bengal Patni Taluks Regulation (Amendment) Bill, 1940, as settled in the Assembly, be passed.

The motion was then put and agreed to.

The Bengal Land Revenue Sales (Amendment) Bill, 1937.

Mr. SYED ABDUL MAJID: Sir, I beg to move that the Bengal Land Revenue Sales (Amendment) Bill, 1937, as reported on by the Select Committee, be taken into consideration.

Sir, in moving this motion I beg to say a few words in support of it. The object of the Bill is to introduce in the revenue sales laws a provision analogous to that provided in the Civil Procedure Code, the Bengal Tenancy Act, the Public Demands Recovery Act and the Patni Sales Regulations. It seeks to put the defaulting proprietor whose estate has been sold for non-payment of any *kist* on the same footing

as the ordinary judgment-debtors under the Civil Procedure Code and the Bengal Tenancy Act or the certificate debtors under the Public Demands Recovery Act or the defaulting tenure-holders under the Patni Regulations. It is an equitable relief which is recognised by all branches of our law—a relief which has long been cherished as a valuable right given to those who by a misfortune or accident have failed to pay up the arrears of revenue before the fall of the hammer. It is a well-known fact that a very large number of large and small estates are annually sold for arrears of revenue which are comparatively insignificant. Very frequently these arrears accumulate over a period of years owing to uncertainty that generally prevails amongst the co-sharers as to the exact amount for which each is liable. Accidents and misfortune play an equally great part in bringing the estates to sale. Instances are not infrequent where very big estates have been sold owing to collusion between the agent and some of the co-sharers for a nominal consideration and the purchase made in favour of some of their relatives or protégés in order to deprive some other co-sharers of their due share in the estate. The Revenue Sales Act does not contain any provision which can give adequate relief to the defaulting proprietors who have, through unforeseen circumstances, been unable to save their properties by timely deposit of their dues. The right of appeal on the ground of hardship which section 26 of the Act has given to the defaulting proprietor has more often proved illusory than real. It depends upon the whim or caprice of the Divisional Commissioner or of that one official who is known as the Member of the Board of Revenue. To say the least, it is an extremely precarious right unequal in its operation and uncertain in its results. There is no rule of law or equity which guides these officials in the exercise of the discretion which section 26 of the Revenue Sales Act has vested in them. To use a familiar phrase, it may be said to be an instance of those lawless laws which have sometimes crept into our statute book. When an appeal to the Divisional Commissioner or to the Board of Revenue fails, what other relief is open to the unfortunate proprietor? He can go to the Civil Court under section 33 for a declaration that the sale has been vitiated on account of material irregularities or fraud and similar grounds. It is difficult for the proprietor to discover the irregularities that might have brought about the sale and is still more difficult to prove in a court of law by adequate evidence the existence of such irregularities and fraud.

Sir, it is a well-known fact that the revenue sales are seldom made for adequate price and whatever chance a large estate may have to attract bidders who are prepared to pay a reasonable price for the estate, the small estates and holdings are more often than not sold for a mere song. The history of the Revenue Sales Act has been an unrelieved chapter of misfortune in which large and small estates have

all gone into the melting pot of destiny and prosperous peasants and large landowners have been reduced to poverty and ruin by the inexorable rigour of the law. It is up to us as the real representatives of the people, as the guardians of their interests, to remove from the Revenue Sales Act a provision which has for nearly a century inflicted unmitigated hardship without bringing any compensating gain either to the public exchequer or to the proprietors.

The short Bill which I have ventured to place before the House will, when passed into a law, lift the veil of uncertainty which has obscured the fate of those whom misfortune has placed in the predicament of a defaulting proprietor. Honourable members are not unaware of the fact that owing to recent administrative orders regarding the suspension of the certificate procedure for the realisation of Government dues in respect of the *khas mahal* tenures and holdings, the scope and ambit of the Revenue Sales Act have now been extended to these classes of interests, which is causing great hardship and suffering to the owners thereof. This large class of tenants owing to their illiteracy and unfamiliarity with the technics of the Collectorate happen to be exactly the people who are most likely to fall victims to the penal provision of the Revenue Sales Act. It is extremely desirable and expedient in the interest of the large class of people who have to pay revenues to the Collectorate that they should have the same reliefs which are enjoyed by the judgment-debtors of all other classes.

Now a few words regardng the specific provisions of the Bill. I am grateful to the members of the Select Committee who have made distinct improvement on the original provisions laid down in it.

In section 2 of the Bill insertion of sections 37A, 37B, 37C and 37D after section 37 of the Land Revenue Sales Act of 1859 has been suggested. Section 37A makes a provision for filing of an application to the Collector within 30 days of the sale by the defaulting proprietor of the estate or a share thereof or by any persons affected by the sale on his depositing the sum notified in the sale proclamation together with a sum equal to 3 per cent. of the purchase money as well as the actual costs incurred in bringing the property to sale.

Section 37B seeks to provide for the setting aside of the sale by the Collector after giving notice to the purchaser in case the conditions laid down in section 37A have been fulfilled. It also provides that no suit will lie against the order of the Collector setting aside the sale, but that an appeal shall lie to the Divisional Commissioner against an order refusing to set aside the sale if an appeal be filed within a limited time, *i.e.*, 30 days.

Section 37C is more or less a necessary corollary to the former two sections, that is to say, the purchaser shall be entitlled to get refund of his purchase money.

Section 37D.—This section provides for the safeguard of the interest of the under-tenure-holder other than the defaulting proprietors who will be able to save the property by depositing the arrears, etc., just like the defaulting proprietors, and hold a lien on the property as that secured by a mortgage debt. He will also be entitled to possession of the estate and retain such possession until the said debt has been discharged.

Section 3.—This is a new clause which seeks to amend section 30 of Bengal Act VII of 1868. It is a consequential change considered necessary to avoid any possible misinterpretation on the effect of the Bill——

Mr. SASANKA SEKHAR SANYAL: On a point of order, Sir. We have been listening with great respect for some time the very enthusiastic speech of my learned friend over there. What perplexes us is that his speech relates to the principles of the Bill which ought to have been the subject matter at a prior stage of the Bill. But the Bill has now emerged from the Select Committee and it is the convention that only the alterations made in the Select Committee should be explained by the honourable member and not the scope of the Bill. We have no mind, Sir, to obstruct the passage of the Bill, but in view of the fact that this day is one of the few non-official days and that we have got many of our own Bills also, I would appeal to you to protect us in the matter, and I also appeal to my friends on the other side to cut short all unnecessary debate. It would be better if the honourable mover of the Bill would enlighten us on the changes made by the Select Committee.

Mr. SYED ABDUL MAJID: Thank you for your suggestion, but you have called me to order when I have almost finished and after I have spoken about the changes made in the Bill by the Select Committee. It was not in the original Bill.

Sir, the Bill I have proposed may contain defects, and it may be necessary to amend it further when experience will disclose its imperfections, but whatever may be its defects—whatever may be its shortcomings—it will perhaps be recognised that it will go some way and, I dare say, a great way in giving reliefs to a much deserving class of our people.

With these remarks, I commend my motion for the acceptance of the House. I do hope that this Bill, when passed into law, will be recognised as one more land-mark in the reform of our agrarian law which has distinguished this Assembly more than any other in the rest of the provinces of India under the new Constitution.

Mr. AHMED ALI MRIDHA: Mr. Speaker, Sir, I congratulate my friend, Mr. Syed Abdul Majid, for having sponsored the Bengal Land Revenue Sales (Amendment) Bill, 1940. I submit that in these days of provincial autonomy it is certainly a move in the right direction. Sir, there is a proverb that if it was a sauce for the gander, it was a sauce for the goose also. Sir, the tenantry has been given certain facilities which have caused some disadvantage to the landlords, and therefore it is necessary that the landlords should be given some such relief which can be safely given to them without creating any difficulty in any other quarters. This Bill only seeks to give more time to the landlord, but this concession is given not for nothing but with certain compensation that has got to be paid by the landlord. In this Bill it is said that the landlord will get an opportunity of paying the money within thirty days of the date of sale of a revenue-paying estate. This provision in the Land Revenue Sales Act is necessary on grounds more than one. Every one knows that the landlord himself does not make his collections, but that in most cases collections are made by his officers. He does not deal directly with his estate, and oftentimes many things happen which are beyond his knowledge and information. It may happen that the officer who has been placed in charge of the management of his estate does not care to deposit the revenue in time. There may be also other reasons for which it is necessary that an opportunity be given when the estate is actually sold and certain time is allowed for payment. We also see that havoc is created by the sale of revenue-paying estates. It is not only the landlords who will be benefited by these provisions, but anybody having an interest in the property itself by virtue of a title acquired before sale or any person whose interest is affected by the sale may pay the dues and save the estate. This is a salutary provision, Sir; this goes directly to benefit the tenantry in general. The tenants also get an opportunity of coming in and making payment within 30 days of the sale. It is always seen that tenants as a class cannot be apprised of what is taking place with regard to the estate under which they hold tenures. The tenure-holders generally are put into a position of difficulty as soon as the estates are sold. Under the provisions of the existing law, tenures in general are liable to be annulled as soon as the sale of an estate takes effect. Now, Sir, what is done by the purchasers? The purchasers at a revenue sale do not spare any body. Not to speak of tenure-holders either permanent and temporary, they proceed to eject even cultivators with right of occupancy. The entire lot of people are dragged into courts and decrees are obtained against the whole plot. The cultivators are ignorant people and have no idea of what is taking place. Landlords are joined, tenants are joined and sub-tenants are joined and in this way many people in group are joined as defendants of a suit. We see that ignorant people generally rely upon their superior landlords to defend them in the courts, but the court cannot

give them any relief. Sometimes it will be seen that a tenure is admitted to have been annulled by a contesting tenure-holder and then the tenure-holder takes settlement in the name of his wife or somebody else. As a result the suit is decreed against the absent defendants among whom there may be a large number of occupancy *raiyats*. They do not take any notice of them and the suits are decreed for their default. So, Sir, the calamity comes not only upon one class of tenants only—permanent or non-permanent—but the calamity comes upon the whole tenantry in general. So, this provision gives some relief to this class of tenure-holders, under-tenure-holders and *raiyats* and they get an opportunity of paying down money to the Collector with certain compensation. It is a salutary provision. I submit, Sir, this is an essential necessity and as already the tenants have been given some privileges, this privilege be extended to the landlords and also to the people who hold under them and thereby safeguard their interests for all time to come. By the provisions of the Bengal Tenancy Act the payer, if he is a sub-tenant, gets an opportunity of realising the money not in the ordinary procedure by contribution, but by the procedure as laid down in the Bengal Tenancy Act itself. The payer gets a lien upon the property and is put into possession on his application. He remains in possession so long as the whole debt is not paid. Similar provision is made here. In this view, Sir, this is a very important provision, and I am very thankful to my friend here and hope that this Bill will be passed into law. We see some improvements effected in the Select Committee. They are also very important because of the addition of a new provision, namely, clause 3. Amendment of Bengal Act VII of 1868 was a great necessity, because otherwise it would be obscure as to whether the provisions of that Act would be at all affected by the provisions of this Bill or not. Different interpretations might be made by different courts. An anomaly might have arisen, but now that anomaly has been removed by the insertion of clause 3 within the provisions. In this view, this is a very important improvement upon the original Bill.

In all respect, I do think that the Bill, as it is now before the House, is a salutary measure. It gives benefits to all classes of people and to the tenantry in general. I support the motion.

The motion of Mr. Syed Abdul Majid, that the Bengal Land Revenue Sales (Amendment) Bill, 1937, as reported on by the Select Committee, be taken into consideration was then put and agreed to.

Clause 1.

The question that clause 1 stand part of the Bill was then put and agreed to.

Clauses 2 and 3.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, I beg to move that in clause 2, in proposed section 37A(*a*), in line 2, after the words "of the purchase-money" the words "but not less than one rupee" be inserted.

Sir, I need not explain why I am moving this amendment.

Mr. SPEAKER: Will you please move the next amendment?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Yes, Sir. I also beg to move that in clause 2, in proposed section 37C, in the last line, the words "against any person to whom it has been paid" be omitted.

These words are quite unnecessary.

The motions were then put and agreed to.

The question that clause 2, as amended, and clause 3 stand part of the Bill was then put and agreed.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: There is just one other point. I would just like, with your permission, Sir, to move one formal amendment in the short title. For "1940" it should be "1941".

Mr. SPEAKER: Sir Bijoy, as regards your amendment to the short title, you can move it at the time of the third reading.

The question that the Preamble stand part of the Bill was then put and agreed to.

Mr. SYED ABDUL MAJID: Sir, I beg to move that the Bengal Land Revenue Sales (Amendment) Bill, 1937, as settled in the Assembly, be passed.

Mr. SPEAKER: Sir Bijoy, you can now move your amendment to the short title.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, I beg to move that in the short title of the Bill in place of "1940" the figures "1941" be substituted.

Mr. SPEAKER: This is a purely consequential amendment.

The motion was then put and agreed to.

The motion of Mr. Syed Abdul Majid that the Bengal Land Revenue Sales (Amendment) Bill, 1937, as settled in the Assembly, be passed, was then put and agreed to.

The Bengal Medical (Amendment) Bill, 1937.

Mr. ANUKUL CHANDRA DAS: Sir, I beg to move that the Bengal Medical (Amendment) Bill, 1937, be referred to a Select Committee consisting of:—

(1) The Hon'ble Nawab Khwaja Habibullah Bahadur, of Dacca, Minister in charge of the Public Health and Local Self-Government Department,

(2) Dr. Sanaullah,

(3) Khan Sahib Jasimuddin Ahmed,

(4) Mr. Mia Abdul Hafiz,

(5) Maulvi Syed Abdul Majid,

(6) Babu Khagendra Nath Das Gupta,

(7) Rai Bahadur Jogesh Chandra Sen,

(8) Rai Sahib Kirit Bhusan Das,

(9) Mr. J. W. Chippendale,

(10) Maulvi Muhammad Mozammel Huq, and

(11) the mover,

with instructions to submit their report by the 31st March, 1941, the number of members forming the quorum being five.

In moving this motion, I beg to submit that this Bill is the old Bill of the Bengal Legislative Council. It was first moved by no less a person than the Hon'ble Chief Minister when he was a member of the old Council. Then, it was moved by the Hon'ble Mr. M. B. Mullick when he was a member and last of all in this House it was moved by the Hon'ble Hr. Tamizuddin Khan when he was merely a member of the House. Similar Bill was also moved in this House by several members of this House, such as, Dr. Sanaullah, Babu Khagendra Nath Das Gupta, Maulvi Muhammad Mozammel Huq, and I have included all of them in the Select Committee proposed by me. The Bill itself is divided into three parts. The first relates to those who used to practise medicine at the time when the Bengal Medical Act of 1914 was passed and who were disqualified by virtue of that legislation. After the passing of the Act some private schools and colleges were affiliated, but those students who passed out of those schools and colleges before such affiliation were not qualified. Then, Sir, there are other private schools from which a large number of medical students are coming out every year, but they are not qualified. I have provided for a medical examination of those students. These are the three parts of my Bill, and I propose that these may be considered by the Select Committee.

Mr. SYED JALALUDDIN HASHEMY: Sir, I beg to move by way of amendment that the Bengal Medical (Amendment) Bill, 1937, be recirculated for the purpose of eliciting further opinion thereon by the 30th June, 1941.

I move it formally, and I hope the House will accept my amendment.

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: Sir, I accept the amendment.

The motion that the Bengal Medical (Amendment) Bill, 1937, be recirculated for the purpose of eliciting further opinion thereon by the 30th June, 1941, was then put and agreed to.

The Bengal Tenancy (Amendment) Bill, 1940.

Babu KHAGENDRA NATH DAS-GUPTA: Sir, I beg to move that the Bengal Tenancy (Amendment) Bill, 1940, be referred to a Select Committee consisting of:—

(1) the Hon'ble Sir Bijoy Prasad Singh Roy, Minister in charge of the Revenue Department,
(2) Khan Bahadur A. M. L. Rahman,
(3) Mr. Mafizuddin Ahmad,
(4) Mr. Rajibuddin Tarafdar,
(5) Maulvi Idris Ahmed Mia,
(6) Maulvi Abu Hossain Sarkar,
(7) Kazi Emdadul Haque,
(8) Mr. Anukul Chandra Das,
(9) Mr. Nishitha Nath Kundu,
(10) Mr. Satyapriya Banerji,
(11) Mr. Upendra Nath Barman,
(12) Mr. Shyama Prosad Barman, and
(13) the mover,

with instructions to submit their report by the 10th April, 1941, the number of members forming the quorum being five.

The Bill which I have just moved for reference to the Select Committee is perhaps the shortest of all ever moved in this Legislature. Its intention is to add five words only after a sub-section of a section of the Bengal Tenancy Act and thereby to extend the Act in its entirety by its own operation to the Jalpaiguri district.

Clause (*iv*) of sub-section (*3*) of section 1 of the Bengal Tenancy Act excludes the scheduled districts specified in the First Schedule to the Scheduled Districts Act, 1874, from the application of this Act by its own operation.

Jalpaiguri district was unfortunately placed in the list of the scheduled districts by reason of the inclusion in the district of the Western Duars which were ceded by the Government of Bhutan to the British Government in the year 1864-65.

Since then nothing has occurred to disturb the peaceful tenor of its life so that not a single soldier is now thought necessary for maintenance of order in the district or for the protection of the frontier—frontier raids being quite unknown.

The indigenous population resemble *in toto* their brothers in the neighbouring districts, socially, culturally and economically. Whatever might have been the state of affairs prevailing in this area in 1874, these conditions have changed and no longer is there any necessity for differential treatment specially regarding land laws in comparison to the other districts of the province.

The Bengal Tenancy Act was passed in 1885 and after the lapse of more than half a century conditions in the Jalpaiguri district have materially altered. There is no reason therefore why ordinary laws of the land tenure should not be made applicable to these areas.

The Government of India Act, 1935, does not put the Jalpaiguri district or any portion thereof under the "Excluded or partially excluded area" and the district including the Duars is treated just like any other districts of Bengal. This shows that even in the matter of reforms it was not considered desirable to put the Western Duars under the Excluded Area on account of the change in its conditions. The Scheduled Districts Act has now ceased to have effect under the Government of India (Adaptation of Indian Laws) Order, 1937, and Jalpaiguri is now being administered as a "regulation" district.

By a notification of the Government of Bengal, the Bengal Tenancy Act has been made applicable in its entirety to the permanently-settled portions only of the district. The Western Duars which forms about two-thirds of the district is a Government *khas mahal*. The agriculturists and cultivators of this tract have been denied the rights and privileges conferred and recognised by the Bengal Tenancy Act.

This Bill has been brought forward to secure uniformity in that respect among the agricultural population of the district and to get justice done to the Duars tenants.

It is true, the Government has extended the operation of the Bengal Tenancy Act to the Western Duars also by a notification in 1898 and by a superseding notification in 1933, but this extension has been so hedged round with restrictions that it has all gone to waste.

Analysing the conditions, we find that firstly this Act has been extended subject to limitations and reservations to old *maljotes* only, *i.e.*, the *jotes* which existed before the annexation of the Western Duars by the British Government in 1864-65. All lands settled or resettled by the Government after 1888 or to be settled or resettled in future have been excluded from the operation. Even these old *maljotes* if once resumed by the Government for non-compliance of any of the harsh terms of the lease are excluded from the application of the Act. No land law is applicable in these lands.

Secondly, there are reservations contained in proviso IV of the notification of 1933 mentioned above which stipulate that even for old *maljotes* if there is anthing in the Bengal Tenancy Act which is inconsistent with any terms and conditions of the leases granted or to be granted or renewed to the tenants by the Government, such terms and conditions to the leases are or shall be enforced, notwithstanding anything to the contrary contained in the same Act.

The notification No. 964T.R. of 1898 which first extended the Bengal Tenancy Act to the *maljotes* of the Western Duars intended to modify and restrict the application of the Act in favour of the ten existing leases only. It was then clear that on the expiry of those leases which were granted for 20 years only, the Tenancy Act would come into full force and effect, and it would then no longer be competent to impose conditions inconsistent with the provisions of the Act. But most regretfully I have to mention it here that, after thirty years, the then Bureaucratic Government thought it fit to supersede the above notification by notification No. 14007L.R. of 1933 which restricted the application of the Act most unjustly, arbitrarily and I say illegally even, in favour of the leases to be granted or to be renewed hereafter also as I stated before. The terms and conditions of the leases granted by the Government are absolutely final throughout the whole of the Western Duars. These terms and conditions are such that the agriculturists do not feel that they have got any right on the lands they cultivate, no matter even if for generations. The leases are granted for 20 years only with a renewal clause and with a fair warning that they will not be renewed unless the tenants or *jotedars* abide honestly by the conditions imposed, leaving always to the Government the right to change or modify the terms and conditions embodied.

In the limited space of time at my disposal I can but name just a few of the conditions.

At the outset, let me say that the Western Duars was long ago fully settled. Reclamation and colonisation of waste lands is not in progress there.

I understand that the Government have so long opposed the extension of the Bengal Tenancy Act to this part of the country in order to keep powers which they possess of making new conditions and modifying

old ones, unhampered by the Tenancy Act, and to put a stop to the increase of the non-resident capitalist class, although this was not a fact in the Duars, by placing such safeguards on the right of transfer as would prevent the *jote* of a resident cultivator from passing into the hands of a non-resident middleman. The Government tried the experiment. In 1916, the *jotedars* were dispossessed of their unrestricted transferable and saleable rights which they had before. Certain conditions restricting the fundamental rights of the tenants were inserted in the transfer and sale clause. The sanction of the Deputy Commissioner must be previously obtained in writing and he must be satisfied that the transferee *bonâ fide* intends to reside on or near the *jote*. But may I ask what has been the net result? The insertion of this condition has hung like a millstone round the *jotedar's* neck. His choice is thus narrowed down to persons with those qualifications. He must either sell lands to tea gardens or to persons having lands in the Duars. In times of difficulties, such as excessively high rent, the Sunset Law, and the present hard times which taken together are sufficient to create many, he cannot get any loan at a moderate rate of interest from any bank, or loan office or co-operative credit society by mortgaging his land. He is compelled to borrow money at a high rate of interest on very disadvantageous terms from a few non-Bengali merchant *jotedars* who are generally the purchasers. They had obtained some land in course of their business in happier and better times before these innovations. These money-lenders have now acquired immense areas in the Western Duars. Mr. Stuart, I.C.S., who was deputed as a Special Officer to acertain the grievances of the *khas mahal* tenants, in his report of 1938, acknowledged the fact. On page 14 he said: "At present Marwaries are practically the only purchasers of *jotes*." On page 23, we also find "It has also been found necessary in the interests of rent collection to sell to money-lenders."

It will not be out of place if I mention it here that within a course of less than three years after the last settlement in 1935, 1,942 *jotes* in the Western Duars, as the Hon'ble Minister for Revenue informed this House in reply to a question, have changed their hands.

These restrictions have completely and miserably failed in achieving their purpose. Moreover, it affected seriously the value of the land in the Duars. Free transfer of *jotes*, if permitted, would have made the land in the Duars valuable and so the lot of the tenants much better.

All the co-sharers of a *jote* are, according to another term of the leases, jointly and severally liable for the entire rent, and the entire *jote* is liable to be sold for any portion of the rent due. Separate accounts are not allowed with regard to revenue payment. An innocent co-sharer has to remain in great anxiety in spite of the payment of his share of the rent being exposed to the chance of losing his

property for the default of another, unless he be well-to-do enough to pay off others' liabilities as well. There is every chance for a poor man to be swindled out of his property by his cunning co-sharer who was planning to purchase the holding *benami*. The agriculturists of the Duars are denied the benefits of sections 10 and 11 of the Revenue Sales Law of 1859, although they are subjected to all hardships under the Act or of section 88 of the Bengal Tenancy Act.

The *chukanidars* or *raiyats* immediately under a *jotedar* or tenure-holder do not get any permanent right on lands even if they cultivate for generations. They have got no right to transfer or sell their lands without the previous sanction of their *jotedars*.

Under-*raiyats* who have been in existence for generations have not been given any right so far. They are not recognised.

Under the terms of the *khas mahal* leases, if any land is acquired for public purposes, the tenant in occupation or his *jotedar* cannot get any compensation for the land acquired. Compensation realised goes to the Khas Mahal Fund.

There is a clause in all lease forms which, if misused by *tahsildars*, can prevent any *jotedar* from holding on rain-water in his land by erecting ridges or আইল or from improving his land in any other way if he has not taken previous permission from the Deputy Commissioner. *Jotes* are liable to be resumed for any breach of terms of the lease without any reference to the Civil Court.

The above are some of the innumerable handicaps from which the cultivators suffer. There are some other stringent terms of the lease which I refrain from mentioning here for fear of tiring the patience of this House with this long appeal. I hope I have said enough to show that the tenants of the Western Duars are but occupiers of land for the time being and are continually in fear of dispossession.

The present land system in the Western Duars has a far-reaching consequence. It shows that while Government insist on the full compliance, by the landlords of permanently-settled portions of the province, with the provisions of the Bengal Tenancy Act, it does not scruple to have a different system in its own *khas mahal*. It further shows that so far as its own interests are concerned, Government, by means of its contract, serves them in full, while it is indifferent to the interests of its tenants in general, and of the public.

Mr. Speaker, Sir, may I appeal to the members through you to please extend the benefit of the Bengal Tenancy Act to my constituency also and save a large number of your countrymen from unnecessary suffering and hardships as under present conditions and earn their gratitude. A few words more and I have finished.

This Bill was sent out for eliciting public opinion and I am glad that it has received overwhelming support from my district. The Indian Association and the East Bengal Landholders' Association also have lent their support. The Local Boards, the Pleaders and Muktears' Bar Associations of both Jalpaiguri and Alipur-Duars have whole-heartedly supported this Bill. The Jalpaiguri Municipality and all the Union Boards situated within the Western Duars have unanimously supported this measure. Even the Indian Tea Planters' Association has whole-heartedly supported it. Opposition came from three bodies only—(1) the Duars Planters' Association which is an Association of European Tea Planters; (2) the British Indian Association, an Association of reactionary big landholders, and (3) from the District Board, Jalpaiguri. It should be remembered here that this Board is composed of members two-thirds of which are directly or indirectly nominated by the Government and is completely under the domination of the European tea-planters. These planters opposed and so did the Government officers. Non-official mufassal members supported my Bill, but unfortunately they being in a perpetual minority were defeated by a majority of votes.

There is another adverse critic, a defunct Jotedars' Association which held no meeting for the last 5 or 6 years. The signatory for this Association confessed before me that no meeting of this Association was called or held to consider my Bill. So the opinion given was his personal opinion influenced by some unknown mysterious force. With these few words, Sir, I commend my motion to the acceptance of this House.

Mr. SASANKA SEKHAR SANYAL: Sir, I want the leave of the House to put in a few words in support of the very reasonable motion that has been moved by my honourable friend Mr. Khagendra Nath Das Gupta. Sir, I was wondering all the time that I was hearing him as to whether Jalpaiguri is living in the year 1941 or is still living in the middle ages. Sir, my wonder was all the greater in view of the fact that I am seeing in front of me two worthy members of the Cabinet who are gallant representatives of North Bengal and personally interested in the welfare of Jalpaiguri district. Sir, I do not like to do less than justice to the Hon'ble Ministers by thinking that they are not alive to the interests of their tenants, but then at the same time I am amazed by the fact that a measure which has been so long overdue, a measure which ought to have come from the Cabinet itself through the initiative of these two worthy members has been left neglected all this time, and I hope that the Ministers will not lose this opportunity which has been afforded to them by my friend of coming to the relief of this unfortunate district of Jalpaiguri. (Mr. NISHITHA NATH KUNDU:

They ought to be grateful.) My friend also reminds me that they ought to be grateful for this opportunity that has been afforded by my friend Khagen Babu.

Sir, when the Bengal Tenancy Act was enacted and a discrimination was made with regard to the applicability of the provisions of the said Act, probably at that time there were some understandable, though not justifiable, reasons for such discrimination. Sir, Jalpaiguri has been comparatively a recent district and Jalpaiguri has from the very beginning been the centre of activities of persons whose influences and moorings in this province we are out to uproot and remove as far as possible. And we know, Sir, that when Bengal was in the hands of European bureaucratic administration the European interests coupled with the assistance of the interests of the landholders and other vested interests there certainly might have had reasons for not extending the operation of the Bengal Tenancy Act to this district. But, Sir, I through you would ask the members of the Cabinet, particularly Sir Bijoy in charge of the Revenue Department, and also my friends Mr. Raikut and Nawab Sahib, who are men of that district. We have before us a Hindu stalwart Prince and a Muslim stalwart Nawab of whom much is expected on behalf of the Jalpaiguri district. May I ask them through you as to why the thousands of poor peasants of Jalpaiguri district who are the backbones of the district, who are also the brick and mortar of the peace and prosperity of these two Ministers in their private capacity, have been kept in the cool shade of neglect and oblivion?

Sir, we have got many a quarrel with the present Cabinet, but when we want to go back to the year 1937 when the Bengal Tenancy Amendment Act was brought on the floor of the House and we on this side of the House, irrespective of all our individual differences, very gladly co-operated with the efforts of the Cabinet in trying to extend the operations of the Bengal Tenancy Act in such a way as to mean greater comfort and better facilities for these largest numbers. Sir, to-day the principle of any democratic Government, be it of Bengal or of any other province, is that that must mean the greatest good to the greatest number and there is no dispute that the greatest number means the peasantry of Bengal, and in that view of the matter we should put our heads together in order to secure the two fundamental principles of progressive legislation in tenancy matters, namely, fixity of tenure and stability of rent. Here, Sir, even though the Bengal Tenancy Act laid down provisions for enhancement of rent and similar other measures, we have unanimously decided to hold back the operation of those provisions. We have at least temporarily set back the powers of the law in the matter of the enhancement of rent. Sir, Jalpaiguri is as much a part of Bengal as any other district is. Why should there be

any discrimination between Jalpaiguri and the other parts of the province? Jalpaiguri is as much a contributing factor to the coffers of the public exchequer as any other district is. Jalpaiguri also takes a large share of the revenues of the Bengal Government. Why should the people of Jalpaiguri be deprived of the facilities which are not only provided for in the Bengal Tenancy Act but which have also been enlarged by our own efforts, by a combination of efforts of all parties of this House only in the year 1937.

Sir, so far as the question of fixity of tenure is concerned, that has also been the policy of this House unanimously that people whose rights were fickle have been given solidified rights. They have been given better protection from easy ejectment. Sir, rights which were not there have been given to tenants in lands; rights which were comparatively fickle have been solidified to the benefit of the toiling masses of the province. What earthly reason is there for Jalpaiguri not getting the benefit of this progressive legislation which has been given to the rest of the province in such a large measure?

Sir, we have been hearing for a long time the pitiful tales of Jalpaiguri peasantry. Even in the year 1937 my friend Khagen Babu in connection with budget cut motions tried to raise this question and to attract the attention of the Government, but, Sir, his efforts failed at that time and he was given a sort of assurance that the matter would be looked into in future. Then he took the usual course of bringing a Bill—not a very big Bill, not a very ambitious Bill. This Bill only seeks the introduction of a few words, namely, it wants to come away from the rigours and fetters of the Scheduled Districts Act and a few words added to the Bengal Tenancy Act would give all the benefits to Jalpaiguri tenants which are being enjoyed by the rest of the province.

Now, Sir, his Bill was circulated for public opinion and we have just heard him say that not only Jalpaiguri people but also representative public opinion of different kinds has also been in favour of this Bill. It has now come to its next stage, and he wants to have a Select Committee to sit upon this Bill so that the Select Committee may consider the pros and cons of the provisions and the questions raised and so that the Jalpaiguri people may be given the advantages more quickly in this matter.

Sir, this question of the Jalpaiguri tenantry has not been raised in this House for the first time. This question was also dragged into other forum. You know in some of the Provincial Conferences of the Congress of this province we had this question under discussion and the Krishak organisation, which have considered the major problems of the Bengal tenantry, have also considered it from different platforms. There has been an overwhelming volume of public opinion of all shades in favour of the Bill which has now been brought by my friend Babu

Khagendra Nath Das Gupta before the House. Sir, Jalpaiguri people have suffered long and enough and it is time that some succour should be given to this tenantry. I appeal, Sir, in the first place, to the two worthy Ministers who are sitting in the Cabinet. I hope they will rise to the height of the occasion. I hope they will see that this opportunity is not turned down, that this opportunity is taken for sitting over the sorrows and misfortunes of the Jalpaiguri people. I appeal to the Hon'ble Sir Bijoy Prasad Singh Roy, the Revenue Minister, to see that this discrimination which is going on for some time—I should say, for a very long time—is set at rest once and for all. I would also appeal to my brother members of the Coalition Party that this is a matter in which they should take interest as if it is their own. Jalpaiguri is only one of the districts, it is one of the many districts which have sent representatives to this House. Sir, we have got members of the Legislative Assembly returned from Jalpaiguri. We have got our Bengal Government in Jalpaiguri. We have got our peasantry and tenantry in Jalpaiguri.

Sir, all this problem is a problem of the whole province, and I hope my friends of the Coalition Party will in their wisdom see their way to supporting this modest motion for reference to the Select Committee, so that in the near future we can see that the Select Committee in their wisdom have given a Bill which will not only be consistent with our policy in this House, namely, giving the maximum relief to the largest number, but also consistent with the legitimate demands of the Jalpaiguri people, which demands ought to have been fulfilled long, long ago. (Applause.)

Babu UPENDRA NATH BARMAN: Mr. Speaker, Sir, I rise to support the motion moved by my friend Mr. Khagendra Nath Das Gupta. Let me say at the outset that it is with a feeling of despair at the professed utility of the present system of land laws in *khas mahal* in the Western Duars that makes me definite in supporting the motion. All the good intentions which might have originated the existing land laws have been nullified and as matters now stand they are operating adversely and harshly upon the tenants. Hence the only remedy lies in introducing the Bengal Tenancy Act *in extenso* in that part of Bengal. To elucidate my contention I shall deal with two aspects of the matter in brief. My first point is that the system of *khas mahal* administration is no longer suited to that area. It has denied valuable rights to the tenants without conferring any corresponding benefits.

It is contended that introduction of the Bengal Tenancy Act and its unrestricted subinfeudation will go to increase the rents of agricultural tenants. I beg to submit that in spite of the fact that the

right of subinfeudation is denied to the *chukanidar*, the rent of the agricultural tenants has reached its furthest taxing limit and is far in excess of that of the neighbouring tenants—residents of permanently-settled areas. The inevitable money-making policy of this *khas mahal* or zemindari of Government has rack-rented the tenants by settlement after settlement so much so that any zemindar with equanimity and complacency can point out to the deplorable condition of *khas mahal* tenants in the Duars.

The 90 per cent. of *jotedars* and cent. per cent. of *chukanidars* are denied the right of free transfers. The argument advanced in its support is that this valuable right of property is denied to them to save them from non-agriculturist middlemen and money-lenders. Sir, whatever might be the original intentions of the Government, it is a naked fact now that such a contention is a colossal hoax. A few of the very same money-lender class, somehow or other, have got their names mutated. The result is, as has been elaborately shown by my friend, that those few *mahajans* are the only money-lenders and the sole combined purchasers of jutes in the Duars. There is no other possible source of money supply and at least more than half of Duars *jote* have already passed into their hands at a fabulously low price. To cite an instance, a *jote* comprising 300 acres of good paddy lands has been purchased at a certificate sale for Rs. 500 only. I can multiply instances after instances of this nature. Another uniform action of this money-lender class is that just after purchase of *jote* rights, they go on taking all steps to eject, buy up, or oust all the helpless *chukanidars* at a nominal cost and turn the whole area into a *khas khamar* cultivated by *adhiars* or labourers. I refrain from demonstrating to the House the processes that are adopted, but I must say that the present law instead of coming to the help of the tenants, operate adversely and help the *mahajan* in his evil design. The House will kindly remember that these are the only two kinds of tenancies under the Duars *khas mahal*. The *darchukanidar* or under-tenant is not recognised by law. And their position is much more deplorable.

My next topic is the administration itself. And here is another series of piteous tales. Here also, at the outset, I must tell the House that in criticising the administration, I do not like to cast any reflection on the individual officers, but I am here to criticise the system itself. I had the opportunity to come in contact more or less, with many Deputy Commissioners, some of whom are still in the present Secretariat eminence, and who were men of the best type—kind and full of sympathy. My argument rather is, that in spite of the superintendence of such good-hearted gentlemen, many gaping instances of hardships and indifference have occurred and are still occurring. I shall cite one instance—a gaping wound caused because of the system itself. I can multiply such instances.

. Sir, within the *tahsil* of Falakata, stand several tea gardens. By the side of two gardens, three streams—Pagli, Sukti and Gorgonda—used to flow. Now the tea gardens applied to divert the course of these three streams evidently for the safety of their gardens, which was permitted by the Deputy Commissioner. Pagli and Sukti diverted to Gorgonda swelled up into one torrential river and rushed through the heart of Taluk Dalgaon, once a rich paddy area. With the advent of rains, Gorgonda became wild and furious and laid waste the *taluk* by throwing up coarse sands and boulders far and wide. *The poor tenants had no remedy because they had no rights.* On their petition Mr. King, the then executive engineer, himself enquired and reported that 40 per cent. of the paddy lands have been made unfit for cultivation. The tenants got the permission to raise *bunds* and excavate irrigation channels. But the tenants had no money and had to borrow Rs. 600 from a big co-sharer, Feteh Chand Mahesri, who did not contribute a single farthing. There was a bumper crop, but the *bund* gave way towards the close of the rains and after that during these long 5 or 6 years the tenants are at their starvation point. Many of them have left their ancestral homes, purchased by Fateh Chand Mahesri at a nominal price, and the rest have reached their last resisting power. Now, Sir, it is said that Government *khas mahal* is a beneficent zemindari *mahal*. But here you will find a different tale. As far back as two years ago, after the tenants' attempt to get help from Government failed, I personally took up the matter. As a consequence, two successive Alipur Duars Subdivisional Officers, one of whom was a European I.C.S. Officer, prepared a scheme and an estimate costing only Rs. 1,500 and strongly recommended for a substantial grant from the Government. The Sadar Subdivisional Officer was ever ready to send up the matter to Government. But, Sir, the *khas mahal* officer was ever reluctant and at last disposed of the file with a remark of historic importance in the annals of *khas mahal* administration. His last remark is—that the petitioners are not the tenants of Government and *khas mahal* money can't be spent for them. Until and unless they are prepared to come up with proper finance, the matter be dropped. The Deputy Commissioner's order below the remark is, "I agree." I apprehend this order was passed as a matter of course by dittoing the report of a *khas mahal* officer without going into the long details of the heavy file. After that I have prayed to the Hon'ble Minister in charge of *khas mahal* land revenue—piteously crying for redress—but to my utter disappointment the *khas mahal* zemindar has so far shown only lip-sympathy. I now piteously implore the people's representatives, whether they would like such a state of affairs to continue any longer. There is a limit to human endurance and that limit has been overtaxed.

There is another more piteous tale, but I refrain from alluding to it because I apprehend that the matter is still *sub-judice*.

My last appeal to the House is that if we have shown a *primâ facie* case in favour of the motion, we can certainly crave the indulgence of this House to send this Bill to the Select Committee for more detailed examination.

(At this stage the House was adjourned for fifteen minutes.)

(After adjournment.)

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Mr. Deputy Speaker, Sir, my honourable friend, Mr. Sanyal, has made an appeal to the sentiment of the members of the Treasury Benches. I may assure him that though we have not lost all sentiment, still we have to approach this public question in the light of cold reason rather than of sentiment——

Mr. SARAT CHANDRA BOSE: Hear! hear!

The Hon'ble Sir BIJOY PRASAD SINGH ROY: So, I am afraid I cannot oblige him by acceding to his request.

Turning now to the merits of the question, I must say that when I listened to the speech delivered by the mover of this motion or his supporter, Babu Upendra Nath Barman, I was inclined to think that they were really supporting the cause of the money-lender or of the big tenure-holders rather than of the cultivating *raiyats*. What are the advantages conferred on the cultivating *raiyat* under the present system, and what are his disadvantages? These are the two points which should be examined dispassionately and carefully. Sir, out of the 27 districts in Bengal, I think Jalpaiguri is one of the districts where the Bengal Tenancy Act does not operate, and there must be sufficient justification for this discrimination. But, I ask, is it a discrimination disadvantageous to a tenant or is it in favour of the tenant? Sir, I have heard times without number on the floor of the House the allegation that lands are passing out of the hands of the cultivators into the hands of the money-lenders, reducing the cultivating tenants into ordinary labourers. Now one of the arguments advanced in support of that theory is that because the tenants have been given the free right of transfer and they are indebted, so they cannot resist this temptation when people with money come and offer them price for their holdings. Sir, the leases of *mal jotes* provide certain safeguards against such temptations, and these are well known to my friends. Now, I will quote one instance. Very recently His Excellency the Governor had to introduce a regulation for safeguarding the interests of the aboriginal cultivators in the partially excluded areas of Mymensingh, and I had the privilege of going into the details of that problem. And what did I find in that connection? I found

that a very large number of simple aboriginal cultivators had been deprived of their holdings by money-lenders, by people who were anxious to extend their acreage, and these original owners of holdings were reduced to the position of serves on their own lands. Therefore, the Governor had to issue regulation for the restoration of those lands with retrospective effect and also to issue instructions to the Collectors for making free use of the powers conferred on them under Chapter VIIA of the Bengal Tenancy Act. Now, Sir, the tenants in the Jalpaiguri district are mostly aboriginals——

Mr. KHAGENDRA NATH DAS GUPTA: No, no.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, the real inhabitants of the Duars are Koches and other aboriginal tribes. There were other tribes as well, *e.g.*, the Garos, who have left for Assam, for they prefer jungles, whereas the Santhals and the Orangs have taken their place.

Mr. NISHITHA NATH KUNDU: May I know what the Hon'ble Minister is reading from?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I am reading from a document which is in my possession. In view of that fact, they require special protection. The conditions prevailing in the Western Duars and the conditions prevailing in other parts of the province are not exactly the same. *Mal jote* leases provide certain terms which safeguard the interests of the cultivating *raiyats*. Now some of the safeguards, so far as I remember, are that the minimum holding should be five acres and individuals should be prevented from acquiring large areas. That the *raiyats* should be residents of the place in order to prevent money-lenders, Marwaris and outsiders acquiring interest in the *mal jotes*.

Another salutary provision is the prevention of sub-letting, so that rack-renting may not take place. So, if Government decide to extend the provisions of the Bengal Tenancy Act to these backward areas, its only effect will be that these aboriginal tenants, these simple cultivators, will be deprived of their holdings and they will pass into the hands of persons having longer purse. (Mr. SURENDRA NATH BISWAS: Why don't you put the whole of Bengal under the beneficent provisions of this measure?) This is a proposal, Sir, which Government cannot therefore agree to.

Mr. NISHITHA NATH KUNDU: Does not the Hon'ble Minister know that there is a provision of protection of the aboriginals in the Bengal Tenancy Act as well?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I have already stated that Chapter VIIA of the Bengal Tenancy Act is there and Government had to make use of Chapter VIIA in the partially excluded area in the Mymensingh district. So, that shows that the aboriginals require special protection. What is the justification for Government's withdrawing the protection which these aboriginal tenants enjoy at the present moment?

Srijut NARENDRA NATH DAS GUPTA: What is the percentage of aboriginals in the peasantry of that district?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Quite a large percentage. I think the majority of the tenants belong to the aboriginal tribes.

Mr. NISHITHA NATH KUNDU: We challenge that statement.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: These are the main grounds, Sir. There is another ground, namely, that in the tea garden areas, lands which are not suitable for growing of tea are generally let out to the tea garden coolies and if the tea garden coolies are given occupancy right and transferable right they will sell the lands which will then pass out of the hands of these tea garden coolies to outsiders and will thus create a situation which will be inimical to the interests of the tea industry. I hope, Sir, that the House does not support the idea of crippling the tea industry which is one of the few valuable industries that we have in this province. Both Indians and Europeans do profit by that, and I am perfectly certain that my friends opposite will not view the situation with pleasure or equanimity if the Indian tea industry is driven out of the land.

In this view of the matter I am afraid Government must oppose this Bill. If conditions were the same as in some of the developed areas of this province, probably there would not have been much objection to our extending the provisions of the Bengal Tenancy Act to Jalpaiguri. But Government have given very careful consideration to this question. They have got before them the opinion of expert revenue officers—officers who have devoted their life to the development of this district. I think that Government have no justification in going against the opinion of these officers and in ignoring the interest of persons who require protection. So, Sir, I oppose this motion.

The motion of Babu Khagendra Nath Das Gupta that the Bengal Tenancy (Amendment) Bill, 1940, be referred to a Select Committee, consisting of—

(1) the Hon'ble Sir Bijoy Prasad Singh Roy, Minister-in-charge of the Revenue Department,

(2) Khan Bahadur A. M. L. Rahman,
(3) Mr. Mafizuddin Ahmed,
(4) Mr. Rajibuddin Tarafdar,
(5) Maulvi Idris Ahmed Mia,
(6) Maulvi Abu Hossain Sarkar,
(7) Kazi Emdadul Haque,
(8) Mr. Anukul Chandra Das,
(9) Mr. Nishitha Nath Kundu,
(10) Mr. Satyapriya Banerjee,
(11) Mr. Upendra Nath Barman,
(12) Mr. Shyama Prosad Barman, and
(13) Babu Khagendra Nath Das Gupta (the mover),

with instructions to submit their report by the 10th April, 1941, the number of members forming the quorum being five, was then put and a division taken with the following result—

AYES—35.

Abu Hossain Sarkar, Maulvi.
Banerji, Mr. P.
Banerji, Mr. Satya Priya.
Barma, Babu Premhari.
Barman, Babu Shyama Prosad.
Barman, Babu Upendra Nath.
Basu, Mr. Santosh Kumar.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Das Gupta, Srijut Narendra Nath.
Deiui, Mr. Harendra Nath.
Emdadul Haque, Kazi.
Giasuddin Ahmed, Mr.
Goswami, Mr. Tulsi Chandra.
Gupta, Mr. Jogesh Chandra.
Gupta, Mr. J. N.
Hasan Ali Chowdhury, Mr. Syed.
Jalan, Mr. I. D.
Kumar, Mr. Atul Chandra.
Kundu, Mr. Nishitha Nath.
Mal, Mr. Iswar Chandra.
Mandal, Mr. Amrita Lal.
Mandal, Mr. Krishna Prasad.
Maqbul Hosain, Mr.
Mullick, Srijut Ashutosh.
Roy, Mr. Charu Chandra.
Roy, Mr. Kishori Pati.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen-Gupta, Mrs. Nellie.
Shahedali, Mr.
Singha, Babu Kshetra Nath.
Sinha, Srijut Maniendra Bhusan.

NOES—74.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mia.
Abdul Majid, Mr. Syed.
Abdul Wahab Khan, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Sahib Maulvi S.
Abdul Motaleb Malik, Dr.
Abdur Razzak, Maulvi.
Abul Quasem, Maulvi.
Aftab Ali, Mr.
Ahmed Ali Mridha, Maulvi.
Brikmyre, Sir Henry, Bart.
Biswas, Mr. Rasik Lal.
Clark, Mr. I. A.
Das, Rai Sahib Kirit Bhusan.
Edbar, Mr. Upendranath.
Farhad Raza Chowdhury, Mr. M.
Farhat Banu Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Golam Sarwar Hosaini, Mr. Shah Syed.
Gurung, Mr. Dumber Singh.

Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Hafizuddin Choudhuri, Maulvi.
Hasanuzzaman, Maulvi Md.
Hasina Murshed, Mrs., M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Idris Ahmed Mia, Maulvi.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
Kennedy, Mr. I. G.
McGregor, Mr. G. G.
Mahtab, Maharajkumar Uday Chand.
Mandal, Mr. Jagat Chandra.
Masiruddin Akhand, Maulvi.
Milne, Mr. C. W.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ibrahim, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawsal Haque, Mr. Syed.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Rahman, Khan Bahadur A. M. L.
Raikut, the Hon'ble Mr. Prasanna Deb.
Razaur Rahman Khan, Mr.
Roy, Mr. Dhananjoy.
Roy, Mr. Patiram.
Sadaruddin Ahmed, Mr.
Saifruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C.B.E.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brabant.
Stark, Mr. A. F.
Speller, Mr. J. H.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. W. A. M.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 35 and the Noes 74, the motion was lost.

The Adi Ganga Improvement Bill, 1937.

Mr. P. BANERJI: Sir, I beg to move under the proviso to rule 19(2) of the Bengal Legislative Assembly Procedure Rules that the Adi Ganga Improvement Bill, 1937, be continued.

The motion was then put and agreed to.

Mr. P. BANERJI: Sir, I beg further to move that the Adi Ganga Improvement Bill, 1937, be referred to a Select Committee consisting of—

(1) the Hon'ble Maharaja Srischandra Nandy, of Cossimbazar, Minister in charge of Communications and Works Department,

(2) Khan Sahib Maulvi Jasimuddin Ahmed,

(3) Mr. Anukul Chandra Das,

(4) Rai Jogesh Chandra Sen Bahadur,

(5) Mr. Ashutosh Mullick,

(6) Mr. Kiron Sankar Roy,

(7) Khan Bahadur A. F. M. Abdur Rahman,

(8) Babu Prem Hari Barma,

(9) Babu Kshetra Nath Singha,

(10) Mr. Dhananjoy Roy,

(11) Mr. Syed Jalaluddin Hashemy,

(12) Mr. C. Griffiths,

(13) Mr. H. R. Norton,

(14) Mr. M. Shamsuddin Ahmed, and,

(15) Mr. P. Banerji (the mover),

with instructions to submit their report by the 30th June, 1941, the number of members forming the quorum being five.

Sir, in moving my motion, I beg to submit that since I introduced the Bill the Hon'ble Minister who is in charge of this department gave us an assurance that something would be done in this direction. He has, of course, started some work not within the portion of Adi Ganga which is referred to in my Bill, but beyond the Garia Bridge up to Peali river. I must say that the most important portion is from Kidderpore to Garia Bridge. Now, if this portion is not improved, then there is no point in starting the work, I should say, from the wrong direction, for all water from the Hooghly passes through this side. This is the most important point, because people from all parts of the country go to Kalighat on pilgrimage and they have their ablution in the Adi Ganga. So this portion is of all-India importance and specially to Hindus. This portion has mostly become dried up and water here is also very much polluted, and if this portion is not excavated and if the flow does not come from the Hooghly, the locality will become very unhealthy, and if the people are allowed to have their ablution in this polluted water, then there is every chance of epidemic breaking out. It is well known that in this part of Calcutta—particularly in Kalighat—epidemic diseases are always prevalent, specially cholera. Now, in the interest of the city of Calcutta and also in the interest of all pilgrims coming to this part from all over India, it is necessary that this portion should be immediately taken up and improved instead of beginning the work from the wrong side. So, I hope the Hon'ble Minister will realise the importance of this work and that without depending on the Improvement Trust, as suggested, it will be possible for him to take up the work on his own initiative. I trust he will be pleased to accept this motion.

The Hon'ble Maharaja SRISCHANDRA NANDY, of Cossimbazar: Sir, I regret I have to oppose this motion on the ground that the Bill is superfluous. It is known to you, Sir, that the Ganges, or the Bhagirathi as we now call it, left its old course a few centuries back near Kidderpore at Hastings Point and moved westwards till it joined with the river Rupnarain and then went southwards to the sea. The abandoned bed of the old Ganges is popularly known as

the Adi Ganga. As is usual with all abandoned riverbeds, it gradually shrunk and silted up and the portion below Baruipur could hardly be traced. Sir, it was in 1777 that Major Tolly connected the Bhagirathi or the Hooghly with the river Bidyadhari by excavating a portion of the Adi Ganga and also by cutting a canal. His object was chiefly to facilitate river communication and also to improve the condition of Bidyadhari. Sir, the House may be aware of the important part this Bidyadhari played in carrying the sewerage of this great city ever since the introduction of underground drainage. Unfortunately the Bidyadhari could not be kept alive due to various causes and it had its repercussion on the improved portion of this channel, *i.e.*, the northern portion of the Adi Ganga. As a result that portion gradually got deteriorated. Government in the past have spent a considerable sum of money for the improvement of Bidyadhari, but with no effect. In the year 1917-18 attempt was made to investigate into the possibility to improve the southern portion of the Adi Ganga, but it was found to be an impossible proposition.

Sir, the Bill proposes to take up the improvement work and maintain it with the help of the Calcutta Corporation and the District Board of the 24-Parganas and also to meet the cost by imposing a terminal tax on pilgrims, an additional rate on the owners and occupiers of holdings abutting on the roads which would be constructed along the banks. Sir, on the 1st December, 1939, I moved for the circulation of this Bill, and I have now got the views of those important bodies which are intended to operate the Bill. Sir, the District Board of the 24-Parganas have said that the Bill is too premature The reply from the Calcutta Improvement Trust is that the Trust cannot undertake any fresh commitment Besides, Sir, it would be outside the jurisdiction of the Trust. The Corporation of Calcutta have absolutely taken no interest in the matter and have sent no reply to our letter.

Sir, I trust my honourable friend does not want us to undertake improvement of that portion of the Adi Ganga which is considered by experts to be hydraulically an impossible proposition. But if he be thinking of the portion between Kidderpore and Chetla which passes by the famous temple of Kali of Kalighat, I may assure him that we have already taken steps to re-excavate the same. As a matter of fact, this scheme, which my friend should have known, was approved by this Legislature and included in our current year's budget. Part of the work, *i.e.*, between Chetla and Gharia, has already been finished. This year we propose to take up the next section, that is, from Chetla to Kidderpore. Our experts feel that if this is done, that is, the portion from Kidderpore to Gharia is improved, the section from Gharia to Samukpota will automatically improve.

We have, Sir, also prepared another scheme which my friend may have noticed in the 1941-42 budget for the improvement of Bidyadhari and Peali rivers. By that scheme it is proposed to put up a cross-*bund* across the Bidyadhari. Improvement would be effected to the upper portion of Bidyadhari and the lower portion of Peali. It is intended to stop the meeting of the tides coming from the Peali and Bidyadhari and choking up of the latter. If this is done, it is expected not only to improve Bidyadhari and Pealli but also help to improve that portion of the Tolly's Nallah from Gharia to Samukpota as well. If we succeed in our effort, I believe my friend will have no ground for complaint.

Sir, after what I have stated, it will be noticed that there is absolutely no necessity for having a Select Committee for this purpose, not to speak of having an Act passed on this account and to unnecessarily tax the pilgrims and the house-owners and also to force the hands of parties who are not willing to co-operate with us in this matter

Sir, may I now, appeal to my friend not to press his motion?

Mr. P. BANERJI: If the assurance of the Hon'ble Minister is translated into action, I think my purpose will be served, and I do not want to press my motion.

The motion of Mr. P. Banerji, that the Adi Ganga Improvement Bill, 1937, be referred to a Select Committee consisting of-

(1) the Hon'ble Maharaja Srischandra Nandy, of Cossimbazar, Minister in charge of Communications and Works Department,

(2) Khan Sahib Maulvi Jasimuddin Ahmed,

(3) Mr Anukul Chandra Das,

(4) Rai Jogesh Chandra Sen Bahadur,

(5) Mr. Ashutosh Mulick,

(6) Mr Kiron Sankar Roy,

(7) Khan Bahadur A. F. M. Abdur Rahman,

(8) Babu Prem Hari Barma,

(9) Babu Kshetra Nath Singha,

(10) Mr. Dhananjoy Roy,

(11) Mr. Syed Jalaluddin Hashemy,

(12) Mr. C. Griffiths.

(13) Mr. H. R. Norton,

(14) Mr. M. Shamsuddin Ahmed, and

(15) Mr. P. Banerji (the mover),

with instructions to submit their report by the 30th June, 1941, the number of members forming the quorum being five, was then by leave of the House withdrawn.

The Bengal Marriage Dowry Prohibition Bill, 1940.

Maulvi IDRIS AHMED MIA: Sir, I beg to move that the Bengal Marriage Dowry Prohibition Bill, 1940, be referred to a Select Committee consisting of—

(1) the Hon'ble Nawab Musharruff Hossain, Khan Bahadur, Minister in charge of the Judicial Department,

(2) Mr. Surendra Nath Biswas,

(3) Haji Safiruddin Ahmad,

(4) Maulvi Mohammad Israil,

(5) Mr. Giasuddin Ahmed,

(6) Mr. Rasik Lal Biswas,

(7) Mr. Monmohan Das,

(8) Rai Jogesh Chandra Sen Bahadur,

(9) Mr. Iswar Chandra Mal,

(10) Mr. Atul Chandra Kumar,

(11) Mr. Nishitha Nath Kundu, and

(12) Maulvi Idris Ahmed Mia (the mover),

with instructions to submit their report by the 15th March, 1941, the number of members forming the quorum being five.

মাননীয় ডেপুটি স্পিকার মহোদয়, বাংলায় বিবাহের পণপ্রথা নিবারণের যে আবশ্যকতা আছে একথা সকলেরই জানা আছে। আমার মনে হয় হিন্দু সমাজে এই প্রথা অনেক দিন ধরিয়া বাঁধা না পাওয়ায় হিন্দু সমাজের বেশী পরিমাণে ক্ষতি করিয়াছে। কিন্তু আমাদের সমাজেও এই জিনিষটা প্রবেশ করিতে আরম্ভ করিয়াছে। আমাদের সমাজেও বড় বড় লোকের মধ্যে এখন জামাইকে টাকা দিবার মনোবৃত্তি ভালভাবে দেখা যাইতেছে। এখনও হয়ত ততটা বোঝা যাইতেছে না ইহা দ্বারা আমাদের সমাজের কতটা ক্ষতি হইতে পারে। কিন্তু এই রোগ যখন গরীবদের পকেটের দিকে হাত দিবে তখন মুসলমান সমাজের সর্ব্বহারা গরীব ঋণগ্রস্ত লোকেরা যে কত রকমে ক্ষতিগ্রস্ত হবে তা আপনারা যথাসময়ে বুঝতে পারবেন। আমি এই বিলের উদ্দেশ্য বর্ণনা প্রসঙ্গে

বলিয়াছি যে এই পণপ্রথায় হিন্দুদের পক্ষে যৌক্তিকতা দেখাইবার একটা কারণ থাকিতে পারে কেননা হিন্দু মেয়েদের বিবাহের পর ও বিশেষ করিয়া পিতামাতার মৃত্যুর পর সম্পত্তির উপর কোনরূপ দাবীদাওয়া থাকে না। কিন্তু আমাদের মুসলমান আইনানুসারে প্রত্যেক ছেলেমেয়েরই পিতামাতার সম্পত্তিতে ভাগ রহিয়াছে। এই অবস্থায় আমাদের সমাজে যদি কেহ কোন ছেলেকে জামাই করিবার জন্য দুইচার হাজার টাকা খরচ করিয়া বিলাতে পড়িতে পাঠায় তাহা হইলে সেই পিতার অন্য ছেলেমেয়েদের সেই টাকার ভাগ হইতে বঞ্চিত করা হয়।

আজ হিন্দু ভাইরা বাংলাদেশে minority বলিয়া চিৎকার করিতেছেন এবং আন্দোলন সুরু করিয়াছেন। আমার মনে হয় পণপ্রথা বিরোধী আইন যদি তাঁহারা পূর্ব্বে পাশ করিবার চেষ্টা করিতেন তাহা হইলে সংখ্যায় তাঁহারা majority হইতেন। আমাদের বর্ত্তমান গভর্ণমেণ্টও যদি আমাদের সমাজের গরীব চাষীদের বাঁচাবার জন্য রোগ, দৈন্যদুঃখ ও ধার কর্জ্জ দূর করার জন্য ও তাদের লিখাপড়া শিখাইবার জন্য আরও অধিক টাকা খরচ করিতেন তাহা হইলেও আমাদের সংখ্যা বাড়িয়া যাইত। যাহা মানুষের ন্যায্য অধিকার, আইনতঃ, ধর্ম্মতঃ, জ্ঞানতঃ এবং বিবেকানুমোদিত মানুষের যাহা ন্যায্য দাবী, তাহার দিকে যদি আইন-কর্ত্তারা মনোনিবেশ করেন, তাহা হইলে এই রকম আইনগুলি বাংলার হিন্দু-মুসলমান সমাজকে রক্ষা করিতে পারে। অনেকে হয়ত বলিতে পারেন না, এই রকম আইন করিয়া কি হইবে? এই সমস্ত সামাজিক বিষয়, ব্যবস্থা পরিষদ এইরূপ আইনের উপযুক্ত স্থান নহে। কিন্তু একথা যে ঠিক নহে তাহার একটা বড় প্রমাণ এই যে যখন বাল্য বিবাহ নিবারণ আইন পাশ হয় তখন অনেকেই মনে করিয়াছিলেন যে এই আইন দ্বারা দেশের কোন উপকার হইবে না কিন্তু এখন প্রকৃতপক্ষে দেখা যাইতেছে যে বাল্য বিবাহ নিবারণে ইহা যথেষ্ট সাহায্য করিয়াছে এবং সমাজের অনেক ছেলেমেয়েরা ইহার দরুণ কিছু লেখাপড়া শিখিতে পাইতেছে। আইনের দ্বারা অনেক কিছুই করা যাইতে পারে। দুঃখের বিষয় আমরা ছোটখাট বিষয় লইয়া আলোচনা করিয়া থাকি এবং হৈচৈ করিয়া থাকি কিন্তু যাহাতে জাতির মেরুদণ্ড ভাঙ্গিয়া যাইতেছে তাহার দিকে খেয়াল রাখি না, দুঃখের বিষয় যদিও দুই শতের উপর প্রতিষ্ঠানে এই বিল মত প্রকাশের জন্য বিলি করা হইয়াছিল কিন্তু মাত্র ২০টি প্রতিষ্ঠান হইতে মত আসিয়াছে। অবশ্য Assemblyর কর্ত্তৃপক্ষদেরও দোষ আছে, কেন না প্রস্তাবিত আইনের কপি পাঠান হয় নাই। সাধারণ মানুষের এই সব বিষয়ের প্রতি এত বেশী দুঃখ দরদ নাই যে তাহারা কলিকাতা গেজেট হইতে এই বিলের খসড়া বাহির করিয়া পাঠ করিবে। এই প্রস্তাবিত বিলের এক একটা কপি সাথে সাথে পাঠাইলে ভাল হইত, তাহাতে না হয় ১৫।২০৲ টাকা অধিক খরচ হইত। আমি আগামীতে ঐরূপ করার জন্য বিশেষ অনুরোধ করিতেছি। বাংলাদেশের যে যে প্রতিষ্ঠান এই বিল সম্বন্ধে অভিমত প্রকাশ করিয়াছে তাহাদের অধিকাংশেরই মত এই যে এই রকম বিল পাস করিলে হিন্দুমুসলমান উভয় সমাজেরই উপকার হইবে। আমার কোন কোন মুসলমান ভাই আইনের খসড়া না পড়িয়া না জানিয়াই বলিয়াছিলেন যে আমি এই বিল প্রস্তাব করিয়া ইসলামি মতে মোহর আদান প্রদানের বিরুদ্ধে কাজ করিতেছি। কিন্তু আমি বলিতে চাহি যে এই বিলে মোহর দেওয়া

সম্বন্ধে বা বস্ত্রালঙ্কারাদি দেওয়া সম্বন্ধে কোনরূপ বিধি নিষেধ নাই। আমি যতদূর খবর পাইয়াছি এই রকম আইনের দ্বারা ভারতের অন্য প্রদেশে প্রভূত কল্যাণ হইয়াছে। এই প্রদেশেও এইরূপ আইন হইলে লোকের উপকার হইবে বলিয়া মনে করি। এই প্রদেশের আইন সভায় ২৫০ জন মেম্বর আছেন; আমার দৃঢ় বিশ্বাস ইহার মধ্যে এরূপ লোক খুব কমই আছেন যাহারা এই আইন চাহেন না অবশ্য আমাদের বিলাতি বন্ধুদের প্রতিষ্ঠান এই রকম আইন চান না বলিয়া মত প্রকাশ করিয়াছেন। কিন্তু আমি আশা করি আমার দেশের ভাইরা এই বিষয়ে কোনরূপ বাধার সৃষ্টি করিবেন না। প্রায় সকলেই বলিতেছেন এই আইন ভাল। এই আইনের দ্বারা, আমাদের দেশের যে সমস্ত মেয়েদিগকে বাধ্য হইয়া অবিবাহিত থাকিতে হয় তাহাদের উপকার হইবে ইহাতে কি সন্দেহ আছে?

এই আইনটি একটি ছোটখাট আইন। এক পাতায় শেষ হইয়াছে, বিশেষ কিছু পড়িবার বুঝিবার বা বলিবার নাই। আমি আশা করি বিলটিকে Select Committeeতে পাঠাইবার যে প্রস্তাব করিয়াছি আপনারা তাহা গ্রহণ করিবেন। কমিটিতেও ইহা মাত্র দুইতিন ঘণ্টার ব্যাপার। পরে আপনাদেরও মূল্যবান সময় বেশী লাগিবে না। আমি আপনাদের নিকট অনুরোধ করি যে এই আইনের প্রতি আপনারা একটু সহানুভূতি দেখাইবেন এবং যাহাতে এই আইন পাস হইয়া হিন্দুমুসলমান উভয় সমাজের উপকার হয় তাহার ব্যবস্থা করিবেন। আমি আরও আশা করি আমার এই বিল হিন্দু মুসলমান কাহারও অপ্রিয় হইবে না। ইহার মধ্যে পণ আদানপ্রদান দোষের জন্য একটা ছোটখাট শাস্তির ব্যবস্থা রাখা হইয়াছে। তা ছাড়া যদি প্রমাণিত হয় যে জামাই বাবু নিজেই পণ লইয়াছেন তাহা হইলে সেই জামাতা গভর্ণমেণ্ট সার্ভিস ও অন্যান্য আধা সরকারি চাকরি পাইবার অনুপযুক্ত বলিয়া বিবেচিত হইবেন।

এই বিষয়ে আমার আর অধিক কিছু বলিবার নাই। আমার শেষ অনুরোধ যে এই বিলটি যেন হিন্দু মুসলমান সকলে গ্রহণ করেন। মুসলমান সদস্যদিগকে গ্রহণ করিতে বলি কেন না আমাদের মুসলমান সমাজের মধ্যেও এই রোগ মারাত্মকভাবে প্রবেশ করিতে আরম্ভ করিয়াছে। এই কুপ্রথা হিন্দু সমাজের সর্ব্বনাশ করিয়াছে। সুতরাং আমি হিন্দু ভাইদের নিকটও এই বিল গ্রহণ সম্বন্ধে অনুরোধ করি। তাঁহারাও এ সম্বন্ধে অদ্য যেন একটা স্পষ্ট মত প্রকাশ করেন। এক্ষণে আমি বিলটিকে Select Committeeতে দিবার প্রস্তাব করিতেছি।

Maulvi MD. HASANUZZAMAN: আমাদের Coalition Partyর জনপ্রিয় member মৌলভি ইদ্রিস সাহেব পণপ্রথা নিবারণ সংক্রান্ত যে বিল আনিয়াছেন আমি সেই Billটিকে welcome করিতেছি। কেন না বাংলার সমাজকে ধ্বংসের হাত হইতে রক্ষা করিতে হইলে এই বিলের নেহাইত দরকার। এই পণপ্রথার জন্য অনেক পরিবার ধ্বংসের পথে চলিয়াছে। কিভাবে যাইতেছে তাহা ভাষায় বর্ণনা করা যায় না। আমি একটি সঠিক ঘটনা জানি। আমাদের বাড়ীর কাছে একজন D. S. P.র বিবাহে ১০ হাজার টাকা দিতে চাহিয়াছিলেন। পরে শুনা গেল পাত্র আরও বেশী টাকা চায়। এই কুপ্রথার ফলে অনেক মেয়েকে বাধ্য হইয়া অন্যের সঙ্গে বাহির হইয়া যাইতে হয় এবং

অনেক সময়ে আত্মহত্যারও আশ্রয় লইতে হয়। এই জন্যই বলি এইরূপ একটি বিল বাংলাদেশে নেহাইত দরকার। তাহা না হইলে এদেশ ও সমাজকে রক্ষা করা যাইবে না। এই দেশ বাস্তবিকই ধ্বংসের পথে চলিয়াছে। কোন কোন সমাজের মধ্যে বর্ত্তমান Census লইয়া হুলুস্থুল পড়িয়া গিয়াছে, তিলকে তাল করিবার চেষ্টা চলিতেছে। আপনারা পণপ্রথা নিবারণ করুন দেখিবেন আপনাদের সন্তানসন্ততি অসম্ভব পরিমাণে বৃদ্ধি পাইতেছে। এই জন্য আমি মৌলভী ইদ্রিস সাহেব কর্ত্তৃক আনীত এই প্রস্তাবটি strongly support করিতেছি।

Mr. I. D. JALAN: Sir, I beg to support this Bill which has been introduced by my friend to-day. This is one of the most burning topics of this province and it is surprising that people are looking at it in a spirit of levity. We know that since the burning of Snehalata which took place about 25 or 30 years ago, on the platform and in the press, everybody has been condemning this dowry system which has been a bane of life in Bengal. Though it is prevalent in all other parts of India, in Bengal it is in such a rampant form that it is now a serious problem which affects every householder in this province. My friend is wrong when he says that it is not applicable to Marwaris. I believe that Marwaris are in the category of Hindus and this Bill which is applicable to the Hindus of Bengal is equally applicable to us.

Sir, there has been some opposition to this measure on the ground that social legislations should not be undertaken by Government. But that was a theory which was propounded when the bureaucratic form of Government was in power in this country and the Europeans did not like that they should take part in social reform which should be properly within the sphere of popular Governments. Since the popular Governments came into power in the year 1937 there have been social legislations and if I am not incorrect, in Sind, I believe, a Dowry Bill has been passed. There is no reason why this great abuse which is prevalent in this province should not be tackled by Government if they think that this abuse has got to be checked. The Government in all seriousness ought to tackle this problem. If the Government feel that they are not going to undertake any legislation in this sphere, there is no use asking for circulation or recirculation and shelving this problem. This matter has got to be faced absolutely here and now. The Government must say as to whether they are alive to the necessity of such a piece of legislation or not. We are trying to improve the economic condition of the people, but every householder knows how atrocious is the demand of bridegrooms for the hands of brides, and I do not think that this is a problem which can any more be ignored. I have read some of the opinions which had been received from various bodies on this Bill and some of them have said that this question should be tackled by social movements and not by legislation. We are quite sure, Sir, that no amount of social movement has been able

to check this vice and there is no other remedy for us but to have a piece of legislation which should by force stop it. So far as child marriage was concerned, when the Sarda Bill was placed before the Central Assembly, there was a big cry that Government should not interfere in the social sphere and that it should be left to private agitation. But it was found that private agitation did not succeed in this sphere, and it was only by legislation that we could check it. There is no doubt that the Sarda Act has not been absolutely successful, but I can say that it has produced a great amount of effect on the public and the ages of marriageable girls and boys have in fact increased and increased considerably. I can speak from the experience of my own community which has been a very orthodox community in this respect and which raised a hue and cry when the Sarda Bill was placed before the Central Assembly. But now I find that though practically no prosecution has taken place, still the marriageable age of girls even has considerably increased. Formerly girls used to be married at the age of 9 or 10. They are now generally married at the age of 13, 14 or 15 and no calumny attaches to them. Therefore these legislations have got a moral value of their own. Some of the opinions say that this Bill will drive the evil underground. I say let it be driven underground as most of these things are indulged in because people can boast about that they have taken Rs. 10,000 or Rs. 15,000 as dowry. So long as people do not say in public, let them do what they like in private. That does not matter. Let not a halo be attached to a person who wants to pay more dowry than others Let it be a secret affair. We cannot check secrecy in these matters. But so far as the public are concerned, it must be made known that the Government of Bengal are out for checking this great evil which has been corroding the family life of not only this province but the whole of this country.

With these words, Sir, I whole-heartedly support the motion moved by my honourable friend Maulvi Idris Ahmed Mia, and I hope that Government instead of shilly-shallying over this problem must make up their mind as to whether they will support or oppose this Bill. If they want to support it, they should come forward and support it. If they want to oppose it, let them say so openly that they won't have this legislation and we won't have it.

The Hon'ble Nawab MUSHARRUF HOSSAIN, Khan Bahadur: Sir, as you are aware, I have sent notice of a motion for eliciting public opinion——

Mr. SASANKA SEKHAR SANYAL: Sir, there is no such motion in the Hon'ble Minister's name in the list.

Mr. JOGESH CHANDRA GUPTA: The Hon'ble Minister has not sent in any motion.

Mr. DEPUTY SPEAKER: The Hon'ble Minister did send notice of a motion, but that motion has been disallowed because it was identical with that of Mr. Jalaluddin Hashemy.

The Hon'ble Nawab MUSHARRUF HOSSAIN, Khan Bahadur: Sir, my motion being identical with that of Mr. Jalaluddin Hashemy, I ask for your permission to move that motion in the absence of the latter at the present moment.

Sir, I beg to move, by way of amendment, that the Bill be recirculated for the purpose of eliciting further opinion thereon by the 30th April, 1941.

Sir, the Bill has evoked a great deal of enthusiasm in the House. If it had evoked an equal amount of enthusiasm outside the House and in the country, there would have been no necessity for me to say that the matter should be circulated for eliciting public opinion thereon, so that we may have the opinion of all classes of people because this is a matter with which people of all classes and communities are concerned. Therefore, it is necessary that we must obtain the opinion of all classes and communities of our people——

Mr. SASANKA SEKHAR SANYAL: May I enquire through you, Sir, of the Hon'ble Minister as to whether he has got any daughters to marry? (A voice from the Coalition Benches: They are already married.) Oh, I see! (Laughter.)

The Hon'ble Nawab MUSHARRUF HOSSAIN, Khan Bahadur: I am afraid my friends seem to be under a misapprehension that I am going to oppose the Bill——

Mr. SASANKA SEKHAR SANYAL: Oh, you are then supporting it.

The Hon'ble Nawab MUSHARRUF HOSSAIN, Khan Bahadur: You see, I am simply asking for leave to circulate it for the present so that I may have in my possession the opinions of the various associations and *anjumans* scattered all over the province and then on the basis of the opinions obtained Government will decide whether to support or oppose this Bill.

As a matter of fact, Sir, we had already circulated a similar Bill for eliciting public opinion thereon, and I have now in my possession the various opinions which have been so far collected. And I may inform the House that not a single Muhammadan association or *Anjuman* has replied to our request, nor has given any opinion on it. I submit, Sir, that not until I get the opinion of all sections of the

people in support of a measure like this, can I think of allowing a Bill to be passed by this House, by which we will have to bind every individual living in this province. Sir, this Bill does not concern any particular section of the people, but it is one in which every individual, high or low, male or female, is vitally intersted, and if you want to have a legislation of this all-embracing character, I would ask you to be very, very cautious. I am not going to put forward any argument for the purpose of throwing out the Bill. Some of the honourable members have already put forward arguments in favour of the Bill, and I do not want to be misunderstood by saying something which might be construed as an attempt on my part to throw it out.

Then, Sir, I should like to say a word by way of reply to a remark of Mr. Jalan with regard to the operation of the Sardah Act. Honourable members are no doubt aware that about the time the Sardah Act was passed, innumerable infant girls of the age of one year or even of six months were married, and our *kazis* or marriage registrars who do not usually earn more than Rs. 50 a month earned Rs. 2,000 to Rs. 3,000 a month at that time. So many infant boys and girls had been married at that time as a result of the Sardah Act that in the next ten or twelve years marriages were practically stopped Sir, this is a vivid example of passing a social legislation for which the country as a whole is not prepared. When you impose a social measure on an unwilling people, you run a great risk. I would therefore ask you to be very cautious and not to hurry the Bill through this Legislature without first feeling the pulse of the people outside. I would therefore request you to accept my motion for circulation I may also inform you, Sir, that a similar measure had been placed before the Upper House which was referred to a Select Committee, but when I presented the report of the Select Committee to the House, unfortunately there was practically a revolt there. That was the position in the Upper House——

Mr. JOGESH CHANDRA GUPTA: We have nothing to do with the Upper House. We will support you, Nawab Sahib, if you want it.

The Hon'ble Nawab MUSHARRUF HOSSAIN, Khan Bahadur: For the present I would request you to accept the circulation motion, and if we find that the country is behind it, I do not believe it will be difficult for me to go on with this Bill. Therefore, I appeal to all my friends in this House through you, Sir, to consider this point and to agree to send this Bill out for circulation.

Mr. SPEAKER: The first part of the amendment is all right, but as regards the date I may make a suggestion. The House is not likely to sit on the 30th April, and it will merely be rushing up public opinion

if that date is retained. So, if the House so desires, I would suggest a later date which I shall announce after putting the amendment without date.

The motion of the Hon'ble Nawab Musharruff Hossain, Khan Bahadur, that the Bengal Marriage Dowry Prohibition Bill, 1940, be recirculated for the purpose of eliciting further opinion thereon was then put and agreed to.

Mr. SPEAKER: I may at this stage suggest that the date should be the 30th July, 1941. Then there will be sufficient time. Is it agreeable to the House?

There being no objection, the date was fixed for the 30th July, 1941.

The Bengal Rent Reduction (Temporary Provisions) Bill, 1940.

Maulvi ABDUL HAKIM: Sir, I beg to move that the Bengal Rent Reduction (Temporary Provisions) Bill, 1940, be referred to a Select Committee consisting of—

(1) the Hon'ble Sir Bijoy Prasad Singh Roy, Minister in charge of the Revenue Department,
(2) Dr. Nalinaksha Sanyal,
(3) Mr. Jatindra Nath Basu,
(4) Mr. G. Morgan, C.I.E.,
(5) Mr. Niharendu Dutta Mazumdar,
(6) Mr. Rasik Lal Biswas,
(7) Mr. M. Shamsuddin Ahmed,
(8) Khan Bahadur Maulvi Hashem Ali Khan,
(9) Maulvi Rajibuddin Tarafdar,
(10) Maulvi Idris Ahmed Mia,
(11) Maulvi Muhammad Israil,
(12) Maulvi Abdul Latif Biswas,
(13) Mr. Abdulla-al-Mahmood,
(14) Mr. Syed Abdul Majid, and
(15) Maulvi Abdul Hakim (the mover),

with instructions to submit their report by the 31st May, 1941, the number of members forming the quorum being five.

এই বিলের (খসড়ার) ধারাগুলি বুঝাইবার পূর্বে, বাংলার চাষীদের দুরবস্থার কারণ সংক্ষেপে কিছু বলা আবশ্যক মনে করি। যুগ-যুগান্ত ব্যাপী নির্মম শোষণের ফলে

বাংলার চাষীর বুকের শেষ রক্তবিন্দু টুকুও আজ নিঃশেষ হইতে চলিয়াছে। চাষীর মূল দুঃখ কোথায় এবং চাষীর দুর্দ্দশার প্রকৃত কারণ কি তাহা অনেকেই তলাইয়া দেখেন না বা দেখিলেও নিজেদের অন্যায় স্বার্থ নষ্ট হওয়ার ভয়ে তাহা ধামা চাপা দিয়া রাখিতেছেন। হাড় ভাঙ্গা খাজনা এবং পাহাড় পরিমাণ দেনা এই দুইটিই বাংলার চাষী প্রজাদের বর্ত্তমান দুঃখ দুর্দ্দশার প্রধান কারণ। সুতরাং চাষী প্রজাদিগকে উদ্ধার করিতে হইলে ঋণ পরিশোধের সুব্যবস্থার সঙ্গে সঙ্গে ইহাদের খাজনার নিরিখ কমাইয়া দেওয়াই যে ইহার প্রধান উপায় তাহাতে কোন সন্দেহ নাই। চিরস্থায়ী বন্দোবস্তের পরে জমিদারগণ প্রজাদিগকে কায়দায় ফেলিয়া, প্রজাদের খাজনার নিরিখ এত বৃদ্ধি করিয়াছে যে, লক্ষ লক্ষ চাষী খাজনার দায়ে ভিটা ছাড়া হইয়া আসামের নিবিড় জঙ্গলে চলিয়া গিয়াছে। অবশিষ্ট প্রজারা ক্রমশঃ এখনও ভিটা ছাড়া হইতেছে। এই দেশ, চাষীর দেশ। যদি এখানে আইন সভা থাকিবার কোন দরকার থাকিয়া থাকে, তবে কোটী কোটী নিঃসহায় চাষীদিগকে উদ্ধার করিবার জন্যই তাহা দরকার। এবং এই প্রদেশে যদি কংগ্রেসের কোন গুরুতর কর্ত্তব্য থাকিয়া থাকে তবে মরণোন্মুখ কৃষক প্রজাদিগকে জমিদারগণের শোষণ হইতে রক্ষা করিবার জন্যই তাহা প্রধানতঃ দরকার। মোটের উপর এই চাষীর দেশে চাষীদের উপর জমিদারগণের যে অস্বাভাবিক শোষণ চলিতেছে, জগতের ইতিহাসে তাহার কোন তুলনা নাই। খাজনার পরিমাণ কোন কোন মহালে এত বৃদ্ধি পাইয়াছে যে তাহা শুনিলে অনেকের চক্ষু কপালে উঠতে পারে।

খাজনা তদন্ত কমিটীর মেম্বারস্বরূপে আমি কয়েকটী জেলায় ভ্রমণ করিয়া দেখিয়াছি যে, খাজনার নিরিখ কোন কোন মহালে অস্বাভাবিকরূপে বৃদ্ধি পাইয়াছে। হাওড়া জেলায় সদর খাজনা প্রতি একর গড়পড়তায় ১।৶০ আনার মতন দৃষ্ট হয়, কিন্তু ঐ জেলায় প্রজার খাজনার নিরিখ প্রতি একরে অনেক স্থলে ২৫-৩০ (পঁচিশ, ত্রিশ) টাকায় উঠিয়াছে। বাখরগঞ্জ জেলায় প্রজার খাজনার নিরিখ এত বাড়িয়াছে যে, উহা শুনিলে অনেকের হৎকম্প উপস্থিত হইতে পারে। সমুদয় বাখরগঞ্জ জিলায় সদর খাজনা গড়পড়তায় প্রতি একরে ।৶০ আনার বেশী নয়, কিন্তু, পটুয়াখালি এবং পিরোজপুর সব্‌ডিভিসনের বহু জায়গায় প্রজার খাজনা প্রতি একরে ৫০৲-৬০৲, পঞ্চাশ ষাট টাকায় উঠিয়াছে। এবং তৎসঙ্গে মাঝে মাঝে আবওয়াবও আদায় হইতেছে। সেই আবওয়াব কেবল টাকায় নয়, স্থানে স্থানে সরস্বতি পূজার পাঁঠাও খাজনার সঙ্গে মুসলমান প্রজাদের নিকট হইতে আবওয়াব-স্বরূপ আদায় হইতেছে এবং এই পাঁঠার কথা কোন কোন দাখিলাতেও লিখিত হইয়াছে। খাজনা তদন্ত কমিটীর মেম্বার স্বরূপে আমি যখন পটুয়াখালিতে গিয়াছিলাম তখন ঐরূপ একখানা দাখিলা পাইয়াছিলাম এবং সেই দাখিলা খানা আইন সভায় দেখাইবার জন্য লইয়া আসিয়াছি।

বাংলার অনেক জিলায় বিশেষ করিয়া ময়মনসিংহ জিলায় যে সকল চাষীর জমি, বাড়ী নিলাম হইয়া গিয়াছে তাহাদের মধ্যে অনেকেই মালিকের হাতে পায়ে ধরিয়া নিজ বাড়ীর জন্য মালিকের বরাবরে ভাড়াটীয়া কবুলিয়ত লিখিয়া দিয়া নিজ বাড়ীতে ভাড়াটীয়া সাজিয়া বাস করিতেছে। প্রজাদের এইরূপ নিদারুণ অবস্থা দেখিয়াও কি মন্ত্রীগণের এবং আইন সভার মেম্বারগণের চেতনা হইবে না?

গভর্ণমেণ্টের আয়ের পরিমাণ কয়েক কোটী টাকা বাড়াইয়া এই প্রদেশের সর্ব্বাঙ্গীন উন্নতির জন্য এবং কোটী কোটী চাষীর সুখ-শান্তির জন্য ল্যাণ্ড রেভিনিউ কমিশন (Land Revenue Commission) ক্ষতিপূরণ দিয়া জমিদারী, তালুকদারী প্রভৃতি মধ্যস্বত্ব উঠাইয়া দবার জন্য সুপারিশ করিয়াছেন। কিন্তু জমিদারী প্রভৃতি মধ্যস্বত্ব উঠাইতে গেলে এই প্রদেশের সমস্ত জমি জরিপ করাইয়া স্বত্বের লিখন প্রস্তুত করিতে হইবে এবং জমিগুলিকে কছমওয়ারি সাব্যস্ত করিতে হইবে। এবং এই কার্য্যে আমার মতে অন্ততঃপক্ষে ২০ বৎসর সময় লাগিবে। এইজন্য প্রজাদের অত্যধিক খাজনা এখনই হ্রাস না করিলে এই সুদীর্ঘ সময়ের মধ্যে আরও বহু প্রজা খাজনার দায়ে ভিটা ছাড়া হইয়া যাইবে। সেই জন্য জমিদারী প্রথা তুলিয়া দিতেই হইবে। এই কথাটা মনে রাখিয়া যে পর্য্যন্ত জমিদারী প্রথা একেবারে উঠিয়া না যায় সেই মধ্যবর্ত্তী সময়ের জন্য আমি এই অস্থায়ী আইনটী আইন সভায় উপস্থিত করিয়াছি। তৎপর যখন জমিদারী প্রথা উঠিয়া যাইবে তখন জমিগুলিকে কছমওয়ারী করিয়া প্রত্যেক কছমের জন্য এক একটা নিরিখ সাব্যস্ত করিয়া সুষ্ঠুরূপে খাজনার আইন করার দরকার হইবে। আমি এ কথা খুব জোরের সহিত ঘোষণা করিতেছি যে, দুনিয়ায় সুখ-শান্তির জন্য হিট্‌লারের ধ্বংস যেমন একান্ত আবশ্যক বাংলার প্রজাদেব সুখ-শান্তিব জন্য জমিদারী প্রথার উচ্ছেদ সাধনও তেমনি একান্ত আবশ্যক।

বিহারকে অনেকে অর্দ্ধসভ্য প্রদেশ বলিয়া থাকে। সেই অর্দ্ধসভ্য বিহার প্রদেশের কংগ্রেসী মন্ত্রীগণ খাজনার চড়া নিরিখ কয়েক বৎসর পূর্ব্বেই কমাইয়া দিয়াছেন। আর আমাদের সুসভ্য বাংলা দেশে দেবতুল্য! রাজস্ব মন্ত্রী থাকা সত্তেও কেন আমাদের চড়া খাজনার নিরিখ এখনও কমিবে না তাহার কারণ আমি খুঁজিয়া পাই না।

যাহা হউক এখন বিলটির প্রধান প্রধান ধারাগুলির মর্ম্ম বুঝাইয়া দিতেছি।

এই বিলের তিন নং ধারা এই যে, বাংলাদেশে প্রতি একরে রাইয়তের খাজনা তিন টাকার অধিক থাকিতে পারিবে না কিন্তু যদি কোন মহালে সদর খাজনা প্রতি একরে গড়পড়তায় দুই টাকা কিম্বা তাহার অধিক থাকে, তবে সেই মহালে রাইয়তের খাজনা সদর খাজনার দেড় গুণের অধিক হইতে পারিবে না। Land Revenue Commission এর রিপোর্ট পাঠে জানা যায় যে, বাংলাদেশের ২২টী জেলায় সদর খাজনা প্রতি একরে গড়পড়তায় ছয় পাই হইতে ৸৯ পাই দৃষ্ট হয়। অতএব আমার বিলের ৩ নং ধারা পাশ হইলে বাংলার অধিকাংশ জেলায় রাইয়তের খাজনার চড়া নিরিখ কমিয়া গিয়া তাহা তিন টাকায় নামিয়া পড়িবে। আর অল্প কয়েকটী জেলার যে যে মহালে সদর খাজনা প্রতি একরে গড়পড়তায় দুই টাকা কিম্বা তাহার অধিক, কেবল সেই কয়েকটী মহালে রাইয়তের খাজনা সদর খাজনার দেড়গুণের বেশী হইতে পারিবে না। আপনারা বোধ হয় জানেন যে, বাংলাদেশের অধিকাংশ জমিদারই সদর খাজনার বহুগুণ বেশী খাজনা আদায় করিয়া থাকেন, কিন্তু বর্দ্ধমানের মহারাজাধিরাজ প্রভৃতি কতিপয় জমিদার আছেন যাঁহারা কোন কোন মহালে সদর খাজনার দেড়গুণের অধিক রাইয়তের নিকট হইতে আদায় করেন না। কাজেই আমি ৩ নং ধারার proviso টার মধ্যে যে দেড়গুণের কথা বলিয়াছি তাহা কোন নূতন কথা নহে। ৪ নং ধারায় বলা হইয়াছে যে, কোন রায়ত তাহার অধীনস্থ কোর্ফা রায়তের নিকট হইতে শতকরা ৫০৲ টাকা অর্থাৎ ৲ টাকার আট

আনা মুনাফার বেশী আদায় করিতে পারিবে না। আর যদি একাধিক গ্রেডের কোর্ফা রায়ত থাকে তাহা হইলে একজন আর একজন হইতে আরও কম মুনাফা আদায় করিবেন।

৬ নং ধারায় বলা হইয়াছে যে, রাইয়তের খাজনা কমিয়া গেলে তালুকদার প্রভৃতি মধ্যস্বত্বাধিকারীদের দেয় খাজনাও সেই অনুপাতে কমিয়া যাইবে।

৮ নং ধারায় বলা হইয়াছে যে, যে মহালে রাইয়তের খাজনার নিরিখ প্রতি একরে তিন টাকার কম, জমিদারী প্রথার উচ্ছেদ না হওয়া পর্য্যন্ত সেই মহালে সেই নিরিখই বহাল থাকিবে কারণ ঐ মহালেরও মালিক গভর্ণমেণ্টকে প্রতি একরে যে সদর খাজনা দিয়া থাকেন তাহা অপেক্ষা যথেষ্ট পরিমাণ বেশী খাজনা ঐ মহালের প্রজার নিকট হইতে তিনি আদায় করিয়া থাকেন।

৯ নং ধারায় বলা হইয়াছে যে, কায়েমী মকররী জোতে এই আইন প্রয়োগ করা হইবে না।

এই বিলটীর আর একটী বিশেষত্ব এই যে, এই বিলটী প্রধানতঃ বাংলাদেশের বিশাল জমিদারী এলাকার চাষী প্রজাগণের অত্যধিক খাজনার নিরিখ কমাইবার জন্যই উপস্থিত করা হইয়াছে। এই প্রদেশে যে অল্পপরিমাণ খাসমহাল আছে তাহাতে এই বিলটীর ধারা প্রয়োগ করার কোন আবশ্যকতা নাই। কারণ গভর্ণমেণ্ট যখন ইচ্ছা তখন একটা আদেশ দিয়াই খাসমহালের চড়া খাজনা কমাইয়া দিতে পারেন।

আমি এই বিলে যে নিরিখের কথা উল্লেখ করিয়াছি তাহাতে—অনেক জমিদারের কোনই ক্ষতি হইবে না। হাওড়া, বাখরগঞ্জ, হুগলী, চব্বিশ পরগণা, ময়মনসিংহ প্রভৃতি যে সকল জেলায় স্থানে স্থানে জমিদারগণ অত্যাচার করিয়া খাজনা একান্ত বাড়াইয়া ফেলিয়াছে কেবল মাত্র সেই সেই স্থানে খাজনার নিরিখ কমিয়া যাইবে।

আমি এই বিলের ৩ নং ধারায় যে তিন টাকা নিরিখের কথা বলিয়াছি তাহা যদি আইন সভার অধিকাংশ মেম্বারগণ কিছু কম বলিয়া মনে করেন তবে সংশোধনী প্রস্তাব দ্বারা তাহা ৪৲ টাকাও করিয়া লইতে পারিবেন।

মাননীয় রাজস্বমন্ত্রী প্রজাস্বত্ব আইনের ৩৮ ধারা এবং ১১২ ধারার দোহাই দিয়া আমার এই বিলটীর প্রতিবাদ করিতে পারেন। কিন্তু আমি একথা দৃঢ়তার সহিত বলিতে পারি যে, এই দুই ধারা মতে বাংলার গরীব প্রজারা প্রবল জমিদারগণের বিরুদ্ধে কিছুতেই প্রমাণ দর্শাইয়া খাজনা কমাইতে পারিবে না। বিশেষতঃ fair এবং equitable খাজনা অর্থাৎ ন্যায় সঙ্গত খাজনা কাহাকে বলা যাইতে পারে, প্রজাস্বত্ব আইনে তাহার কোন নির্দ্দিষ্ট মাপকাঠি বা উর্দ্ধ সীমা (maximum) ধার্য্য না থাকায় ঐ দুই ধারা মতে প্রজারা বিশেষ কোন সুবিধা পাইতে পারে না। তজ্জন্য আইন সভা কর্ত্তৃক প্রত্যেক মহালে সেই মাপকাটী বা উর্দ্ধ সীমা নির্দ্দিষ্ট করিয়া দেওয়া উচিত। আর যতদিন জমিদারী প্রথা বর্ত্তমান থাকিবে ততদিন প্রজাদের দেয় খাজনার মাপকাটী বা উর্দ্ধ সীমা সদর খাজনার অনুপাতেই সাব্যস্ত করা উচিত। উৎপন্ন ফসলের অনুপাতে তাহা সাব্যস্ত হইতে পারে না, কারণ জমিদারগণ ন্যায়ের চক্ষে, ভূমির মালিক নহে, তাহারা খাজনা আদায়কারী মাত্র।

সুদের রেট্ বেশীর পক্ষে কি পরিমাণ হইতে পারিবে তাহা যেমন মহাজনী আইনের দ্বারা সাব্যস্ত হইয়া গিয়াছে সেইরূপ খাজনার রেট্ বেশীর পক্ষে কি পরিমাণ হইতে পারিবে অন্ততঃ তাহাও যদি প্রজাস্বত্ব আইনে নির্দ্দিষ্ট করিয়া দেওয়া হইত তাহা হইলেও এই দুই ধারা মতে বিচারকগণ প্রজার চড়া খাজনার বিচার করিতে পারিতেন। কিন্তু আইনে এইরূপ ব্যবস্থা না থাকায়, বিচারকগণ এই দুই ধারামতে বিচার করিতে গেলে fair এবং equitable rent সম্বন্ধে এক এক জন বিচারক এক এক রকম ভ্রান্ত ধারণা পোষণ করিয়া থাকেন। বিশেষতঃ বিচারকগণের অধিকাংশই জমিদার বা তালুকদার শ্রেণীর বিধায় তাহাদের নিকট খাজনার নিরিখ হ্রাস করার জন্য গরীব প্রজাদের সুবিচার পাইবার আশা নাই।

এই বিল সম্বন্ধে মতামত লওয়া হইয়াছে কাজেই, পুনরায় ১৯৪১ সালের ৩১শে ডিসেম্বর পর্য্যন্ত জনমত লওয়ার জন্য মাননীয় রাজস্ব-মন্ত্রী যে সংশোধন প্রস্তাব দিয়াছেন তাহা কেবল এই বিলটীকে নষ্ট করিবার জন্য, কারণ ঐ তারিখের পরে এসেম্‌ব্লি আর বসিবে না। আর Land Revenue Commission যখন সকল তথ্যসহ একটী বিস্তারিত রিপোর্ট দাখিল করিয়া বলিয়া দিয়াছেন যে, যে সকল স্থানে খাজনার নিরিখ বেশী সেখানে খাজনার নিরিখ সত্বর কমাইয়া দেওয়া উচিত তখন আর পুনরায় জনমতের দোহাই দিয়া কিম্বা কোন তদন্ত কমিটির দোহাই দিয়া আমার এই বিলটীকে ধ্বংস করা উচিত নহে। এবং এই বিলটীকে ধ্বংস করা আর বাংলার কোটী কোটী প্রজার সর্ব্বনাশ করা একই কথা।

রেণ্ট এনকুইয়ারি কমিটীর মেম্বরগণ গত ১১ই জানুয়ারী তারিখে তাহাদের তদন্ত শেষ করিয়াছেন। মাননীয় রাজস্ব-মন্ত্রী আবশ্যক বোধ করিলে এখন ঐ কমিটীর রিপোর্ট তলব দিয়া তাহা দেখিয়া এই বিলে তাঁহার কোন প্রস্তাব (suggestion) দিবার থাকিলে তাহা তিনি সিলেক্ট কমিটীর আলোচনা কালে দিতে পারেন—তাহাতে মহাভারত অশুদ্ধ হইবে না। আর সিলেক্ট কমিটীর জন্য এখন হইতে আরও তিন মাস সময় আছে, আর Land Revenue Commission এর বিস্তারিত report দাখিলের পর রেণ্ট এনকুয়ারি কমিটীর রিপোর্টের কোন আবশ্যকতা নাই। আর এদিকে আইন সভার আয়ুও প্রায় শেষ হইয়া আসিয়াছে বিধায় এইরূপ একটী বিল আর এক মুহূর্ত্তও বিলম্ব করা [illegible] চলে না। বাংলার অনেক যায়গায় খাজনার নিরিখ যে অস্বাভাবিকরূপে বাড়িয়া গিয়াছে তাহা স্পষ্ট দিবালোকের ন্যায় সত্য, এবং তাহা সকল মেম্বারই অবগত আছেন। এবং সেইজন্য এসম্বন্ধে কোনরূপ তদন্তের আবশ্যকতা নাই। সূর্য্য উঠিলে বাতি জ্বালাইবার ব্যবস্থা করা নিতান্ত বাতুলতা মাত্র। এইরূপ একটী বিলের ব্যাপারে জনমতের, কিম্বা তদন্ত কমিটীর দোহাই দেওয়াই মানে গরীব প্রজাদের চক্ষে ধুলি দেওয়া। আর রাজস্ব-মন্ত্রী যখন একজন জমিদার তখন প্রজার চক্ষে ধুলি দেওয়া তাঁহার পক্ষে স্বাভাবিক। সংখ্যায় অল্প চাল্লিশ ভিটার প্রজাদের জন্য সুষ্ঠুরূপে একটী স্থায়ী আইন পাশ করা সাপেক্ষ, তাহাদের আশু উপকারের জন্য যেমন জনমত কিম্বা কোন তদন্ত কমিটীর রিপোর্টের অপেক্ষা না করিয়াই একটী অস্থায়ী আইন পাশ করা হইয়াছে, সংখ্যায় অধিক চাষী প্রজাদের চড়া খাজনা কমাইয়া তাহাদেরও আশু উপকার সাধনের জন্য সেইরূপ এই অস্থায়ী আইনটী অবাধে পাশ করা যাইতে পারে।

এই বিলের দ্বারা জমিদারী এলাকার সদর খাজনা (revenue) কিছুই হ্রাস করা হইবে না। জমিদারী এলাকার প্রজাদের অসঙ্গত খাজনার পরিমাণ হ্রাস করিবার জন্যই কেবল এই বিলটী আনয়ন করা হইয়াছে।

আমি এই বিলের পক্ষে যে সকল যুক্তি উপস্থিত করিয়াছি আশা করি সেই সকল যুক্তি প্রণিধান করত: আইন সভার মেম্বারগণ বিশেষত: কোএলিসন পার্টির মেম্বারগণ বাংলার দলিত, মথিত ও নিপীড়িত প্রজাগণের উদ্ধারের জন্য আমার এই খসড়াটীকে সিলেক্ট কমিটীতে দেওয়ার ব্যবস্থা করিবেন।

Mr. ATUL CHANDRA KUMAR: Sir, I whole-heartedly support the motion of my friend Maulvi Abdul Hakim for reference to a Select Committee of this Bill. I expected that such a Bill would be forthcoming from Government. I suppose that the members of the Coalition Party are all eager to give some relief to the tenants and they are at least supposed to be the friends of the tenants. Time has come to test their sincerity. Time has come to test all the members of this House on the eve of the election. I do not know if I shall be correct in saying that Maulvi Abdul Hakim speaks one thing and does something else. I do not know whether he will be absent from the House when a division will be called on this motion. But in spite of that, we feel that we must support this Bill. The Party to which I have the honour to belong is for a Bill of this nature.

Sir, the Floud Commission has reported and the report of the other committee might take some time to make scientific researches and say that the incidence of rent in Bengal is not higher than what it is in other provinces. I do not know whether it is true, but I ask the Ministry to consider whether the arrangement for irrigation in Bengal is as good as it is in the Punjab. Certainly not. There is no arrangement for watering the lands in Bengal. The yield of Bengal land is much less than that of other provinces. Sir, I can understand that rent may vary from district to district. The rent in Mymensingh may vary from the rent in Malda. But I cannot understand how the rent of one zemindar varies from that of another zemindar in the same ward, in the same neighbouring area, in the same village. Sir, there are good zemindars who have not enhanced the rent which is still 4 annas per *bigha* or 12 annas per acre, but there are some oppressive zemindars who have enhanced the rent to Re. 1-8 or even more per *bigha*. I am speaking of lands under the Mathurapur Zemindari Company. While the neighbouring zemindars are charging a rent of 4, 6 or 8 annas per *bigha*, this Zemindari Company, whose first owner was a European and which has now come to an Indian, is now charging rent at the rate of Re. 1-8 to Rs. 2 per *bigha*. My friend Maulvi Abdul Hakim has only desired that the rent should not exceed Rs. 3 per acre. But, Sir, the rent of Re. 1 per *bigha* is also excessive. The argument of the Ministry is that it

is not possible to cut down the scale of rent by any percentage. But I think that it will be possible if we go back to the level of rent that was prevailing before 1914-18. During the last Great War (1914-18) the price of staple food crop went up very high and the zemindars took advantage of that opportunity to enhance the rent. But the revenue has not yet been increased. The revenue is still the same. Why did not those zamindars who enhanced their rent because the price of staple food crop went up during the last war, reduce the rent when the price of food crop came down? The revenue has not been increased. The revenue of the zemindari is still the same. Therefore, I think that we can go back to the level of rent that was prevailing before the year 1914. Let us go back thirty years.

Maulvi ZAHUR AHMED CHOWDHURY: Why not fifty years?

Mr. ATUL CHANDRA KUMAR: I know that my friend Mr. Chowdhury of Malda will not be supported by his constituency if he goes and says there, "I did not support this Bill." When it is said in his constituency that Mr. Chowdhury did not support the Bill of Maulvi Abdul Hakim, he will have to say something else. His symbol was plough because he knew that unless he took the symbol of plough he could not carry the mass with him. In the name of the masses, in the name of nation-building, in the name of the peasants, in the name of the poor we are passing all these measures in this House, and only to-day we have passed a Bill, viz., the Bengal Land Revenue Sales (Amendment) Bill, 1937, moved by my honourable friend Mr. Syed Abdul Majid, in which some benefit has been given to the zemindars. We do not grudge them that. But why do the members of the Coalition Party who profess themselves to be friends of the peasants and tenants of Bengal, and the Bengal Ministry who in the name of nation-building activities, in the name of peasants and tenants of this province, indulge in tall talks, want us to pass the Sales Tax Bill and other such measures only in the name of departmental activities? What we want is that either the rents should be reduced immediately or there should be a provision made by this Ministry to improve the agricultural land and arrangements should be made for irrigation and watering the fields. Sir, agricultural improvement is absolutely necessary. I know only reduction of rent will not solve the problem, but it is a burden to-day on the peasants. If you take an account, I can only give an account of my own district. I will name a place—there is a *char*, known as Bhutni Diara, which was annexed to this province only a few years ago from Bihar. There is a question of alluvion and diluvion there. The rent of this place is much higher than that of neighbouring places. Then, Sir, the rent of *khas mahal* estates is less than of the rent of the Mahurapur Zemindari Company and many lands have

been taken in *khas* possession by the zamindars because the tenants could not pay the rent of Rs. 7 per acre roughly, and Malda lands are not very fertile. They do not give a large yield; the yield of Malda is only 2 to 3 maunds per *bigha*.

Then, Sir, upon the incidence of rent also depends the question of valuation or revaluation of land which is coming in many districts in Bengal, specially in my district, Malda. Therefore I would request my friends of the Coalition Party and I would also request the Hon'ble Ministers to take into consideration whether it is high time after four years that a measure like this should be accepted by the Government. Even if the mover seeks to withdraw at the last stage of the Bill, I would request the honourable members of the Coalition Party not to give the permission of withdrawal if he seeks such permission. I think this Bill has come as a boon to the Coalition members as well as to the Ministers and the province as a whole. It is high time that where there is excessive rent, the rent should be reduced. We are not going to reduce the rent where the zemindars did not enhance the rent, but where it has been enhanced by the zemindars but the revenue has not been enhanced, why should not the zemindars reduce the rent? The arguments of the Hon'ble Minister may be that there is a provision in the Bengal Tenancy Act——

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Let not the honourable member anticipate my arguments.

Mr. ATUL CHANDRA KUMAR: I know the mentality of the Ministers, so I can guess the arguments. I may ask him to enquire into the matter if he gets an opportunity by 4th April. I am afraid, before that he is not going to get any opportunity. Let him enquire throughout the province. I am afraid, it is not possible for the tenants to file suits against the zemindars, and I am just now informed by my friend Mr. Sasanka Sekhar Sanyal that in reply to his question the Hon'ble the Minister in charge replied that he had no information that such a case was filed in any court. I would request the Hon'ble Minister to seriously consider the matter. I would also request him that they should seriously consider as to how to increase the paying capacity of the tenants. If you can increase their paying capacity at least by one anna in the rupee, the tenants will not grudge to pay a pice in the rupee. But unless you increase their earning capacity, you cannot tax them. Every year you are inventing new taxations, but you are not going to give them any relief. Reduction of rent does not require that the Bill should be circulated or recirculated. I can quite understand if this Bill is opposed, let the Hon'ble Ministers speak the truth that they believe that the conditions of the people are very good. If there is any argument let

them come forward with that argument, or otherwise let them support the Bill. My friends will admit that the zemindars took advantage of the last Great War of 1914-18 and enhanced the rate of rent, but the revenue was not enhanced. Let them come down to the pre-war rate prevailing in 1913, *i.e.*, only 28 years back. This is the crying need of all the districts of Bengal. This is the slogan which will be used by them when they will go to seek re-election.

Sir, I do not think that any speech will convince my friends of the Coalition Party. It is more or less crying in the wilderness. But let them realise that this time they are going to appear at the test examination. If they do not pass this test examination, they will not be able to pass the final examination that will come off very soon.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, I do not propose to tire the patience of the House at this late hour with a long speech. In fact, I had the opportunity of explaining the Government point of view on this particular matter more than once. Government is committed to the principle of moderate rent and speedy realisation of such rent. And Government are prepared to give relief where the rent is really high. But it cannot be done without proper consideration of the matter. Sir, there is the Rent Reduction Committee sitting, and I hope the committee will soon submit its report. Then there are the proposals of the Land Revenue Commission. So, Government propose to take the recommendations of both the Rent Reduction Committee and of the Land Revenue Commission into consideration, and in coming to a decision.

In this view, Sir, I beg to move that the Bill be recirculated for the purpose of eliciting further opinion thereon by the 31st December, 1941, and I hope my honourable friend, the mover of the Bill, will agree to my proposal.

Kazi EMDADUL HAQUE: Mr. Speaker, Sir, I rise to give my whole-hearted support to the motion of my old and esteemed friend, Maulvi Abdul Hakim. I do not doubt the sincerity with which he wants to bring this relief to the doors of the poor tenants. He has been attempting times without number to bring in a measure like this. Sir, while I do not doubt in his sincerity about the relief that he wants to bring to the doors of the tenants, I have every doubt as to the resoluteness of his purpose. He is not firm; he is not resolute. If he had been equally firm and resolute in his purpose, he must see that this measure is carried in the teeth of opposition. But we have lost faith in him. He will soon rise to accept the offer that has been made by the Hon'ble Minister. Sir, who does not know that this old friend of ours belonged to our party, but he went over to that

side on that memorable day when the no-confidence motion was put before this House. And he went over to that side on getting an assurance from the Cabinet that this measure of his will get every sympathy of the Cabinet and that they will not object to the passage of this Bill. But now if they want to please him by giving a hoax and if he accepts it, I will certainly come to this conclusion that Mr. Abdul Hakim, an old friend of ours, does not really wish that these benefits should be showered upon the tenants, but that it is really for some ulterior purpose, *i.e.*, for the purpose of the future election, that he has come forward with this Bill at this juncture.

Sir, if he is really sincere he must rise to the occasion and must with our support and with the support of some members of the Coalition Party see that his Bill is passed into law. Let him not accept the offer of the Hon'ble Minister. Let him throw aside the offer that has been made by the Hon'ble Minister in order to shelve the matter. Let him be equally firm and if the Hon'ble Minister does not accede to his request let him come over to our side. (Cries of "Hear! hear!" from the Opposition benches.) The Coalition Party is losing its strength every day. The Cabinet is getting weaker day by day and yesterday we found one of the members of the Coalition Party—— (Cries of "Question" from the Coalition Party benches.) You see the speech made by the honourable member on your side yesterday and how he criticised the present Cabinet. I am sure that he will soon come over to our side. You will also come over to our side. Do not be deluded by the hoax that has just now been placed on your way. But be firm, be resolute in your purpose and you will see that you will gain the day. (Applause.)

Mr. SPEAKER: Before I put the motion of Sir Bijoy, I may just say that the House will meet on Monday at 3 p.m. in the afternoon.

The motion of the Hon'ble Sir Bijoy Prasad Singh Roy that the Bengal Rent Reduction (Temporary Provisions) Bill, 1940, be recirculated for the purpose of eliciting further opinion thereon by the 31st December, 1941, was then put and a division taken with the following result:—

AYES—47.

Abdul Majid, Mr. Syed.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Sahib Maulvi S.
Abdur Razzak, Maulvi.
Aminullah, Khan Sahib Maulvi.
Ashrafuddi, Mr. M.
Das, Mr. Amulya Chandra.
Dey, Rai Sahib Kirit Bhusan—
Ekbal, Mr. Upendranath.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Kafiruddin Chowdhuri, Maulvi.
Nasaruzzaman, Maulvi Md.
Nasima Morshed, Mrs., M.B.E.

Hatemally Jamadar, Khan Sahib Maulvi.
Hirtzel, Mr. H. A. F.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kennedy, Mr. I. G.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Mozammel Huq, Maulvi Md.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Musharruf Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawsai Haque, Mr. Syed.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Rahman, Khan Bahadur A. M. L.
Raikut, the Hon'ble Mr. Prasanna Deb.
Razaur Rahman Khan, Mr.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C.B.E.
Sirdar, Babu Litta Munda.
Stark, Mr. A. F.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Zahur Ahmed Chowdhury, Maulvi.

NOES—15.

Abdul Hakim, Maulvi.
Banerji, Mr. Satya Priya.
Biswas, Mr. Surendra Nath.
Das Gupta, Babu Khagendra Nath.
Dolui, Mr. Harendra Nath.
Emdadul Haque, Kazi.
Hasan Ali Chowdhury, Mr. Syed.
Kumar, Mr. Atul Chandra.
Mandal, Mr. Amrita Lal.
Mandal, Mr. Krishna Prasad.
Maqbul Hossain, Mr.
Mullick, Srijut Ashutosh.
Roy, Mr. Charu Chandra.
Sanyal, Mr. Sasanka Sekhar.
Sinha, Srijut Maniendra Bhusan.

The Ayes being 47 and the Noes 15, the motion was carried.

Adjournment.

It being 8-15 p.m.—

The House was adjourned till 3 p.m. on Monday, the 3rd March, 1941, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Monday, the 3rd March, 1941, at 3 p.m.

Present:

Mr. Speaker (the Hon'ble Sir MUHAMMAD AZIZUL HAQUE, C.I.E., Khan Bahadur) in the Chair, 9 Hon'ble Ministers and 200 members.

STARRED QUESTIONS

(to which oral answers were given)

Bengal Agricultural Produce Markets Bill, 1940.

***103. Mr. SYED JALALUDDIN HASHEMY:** Will the Hon'ble Minister in charge of the Agriculture and Industries Department be pleased to state—

(*a*) whether he intends to bring the Bengal Agricultural Produce Markets Bill, 1940, for consideration during the Budget session of the Assembly commencing on the 3rd February, 1941; and

(*b*) if not, why not?

MINISTER in charge of the AGRICULTURE and INDUSTRIES DEPARTMENT (the Hon'ble Mr. Tamizuddin Khan): (*a*) No.

(*b*) A new Bill entitled the Bengal Markets Regulation Bill, 1941, having the same objects in view but omitting some controversial provisions contained in the Bengal Agricultural Produce Markets Bill, 1940, has been published and I have given notice of its introduction and of moving for reference to a select committee during the current session.

Mr. SYED JALALUDDIN HASHEMY: Will the Hon'ble Minister be pleased to state what are the controversial provisions in the Bengal Agricultural Produce Markets Bill that led to the dropping of that Bill and the introduction of a new one?

The Hon'ble Mr. TAMIZUDDIN KHAN: That will be manifest when I introduce the new Bill.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state why he did not mention in the Statement of Objects and Reasons of the new Bill that the older Bill was not going to be pursued?

Mr. SPEAKER: That question does not arise.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble Minister be pleased to state why he is going to introduce a new Bill instead of amending the Bengal Agricultural Produce Markets Bill?

Mr. SPEAKER: That question does not arise.

Mr. SYED JALALUDDIN HASHEMY: Will the Hon'ble Minister be pleased to state whether he is sure that there is no controversial point in the New Bill?

Mr. SPEAKER: That is a questin of opinion.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state how much amount was spent over the sittings of the Select Committee on that Bill?

The Hon'ble Mr. TAMIZUDDIN KHAN: Sir, I ask for notice.

Revenue from Jalpaiguri district.

*104. **Babu KHAGENDRA NATH DAS GUPTA:** Will the Hon'ble Minister in charge of the Finance Department be pleased to state the amounts collected from the district of Jalpaiguri in the year 1939-40 under each of the following heads:—

(*a*) Land Revenue,

(*b*) Sale of Court Fees,

(*c*) Taxes and Licence fees under the Bengal Motor Vehicles Act,

(*d*) Taxes under Bengal Finance Act, and

(*e*) fines realised under different heads by the Collector in connection with criminal cases?

MINISTER in charge of the FINANCE DEPARTMENT (the Hon'ble Mr. H. S. Suhrawardy): (*a*) Rs. 15,45,423.

(*b*) Rs.1,93,215.

(*c*) Rs.60,338.

(*d*) Rs.21,244.

(*e*) Rs.12,940.

Goomti Embankment.

*105. **Mr. DHIRENDRA NATH DUTTA:** (*a*) Is the Hon'ble Minister in charge of the Communications and Works Department aware that the Goomti Embankment which passes through the town is unmetalled and is closed to the wheeled traffic by the iron pegs being driven into it?

(*b*) Is it a fact that there has been correspondence between the Comilla Municipality and Government as to the metalling of the Goomti Embankment?

(*c*) If the answer to clause (*b*) is in the affirmative, will the Hon'ble Minister please state whether Government agreed to the proposal made by the Comilla Municipality as to the metalling of the Embankment? If so, on what conditions?

(*d*) If not, why not?

MINISTER in charge of the COMMUNICATIONS and WORKS DEPARTMENT (the Hon'ble Maharaja Srischandra Nandy, of Cossimbazar): (*a*) and (*b*) Yes.

(*c*) Government have no objection in principle to the Comilla Municipality's metalling the portion of the crest of the Goomti Embankment which lies within the town of Comilla but the conditions which the Municipality should be asked to agree to are under consideration.

(*d*) Does not arise.

Mr. SHAHEDALI: Will the Hon'ble Minister be pleased to state whether Government have imposed any condition up till now upon the municipality?

Mr. SPEAKER: The Hon'ble Minister has said that the question is under consideration.

Mr. SHAHEDALI: Will the Hon'ble Minister be pleased to state whether the Chairman of the Comilla Municipality with others waited upon him and discussed this point with him during the last autumn session?

Mr. SPEAKER: That question does not arise.

Mr. SHAHEDALI: Will the Hon'ble Minister be pleased to state what are the conditions which the Government would like to impose upon the Comilla Municipality?

Mr. SPEAKER: That point is now under consideration.

Rate of assessment for Arial Bil barricade.

*106. **Mr. KIRAN SANKAR ROY:** Will the Hon'ble Minister in charge of the Agriculture and Industries Department be pleased to state—

(*a*) what is the rate of assessment per bigha or per acre for the Arial *Bil* barricade for the year 1940; and

(*b*) whether the cultivators concerned were informed about—

(1) the total expenditure incurred,

(2) the total acreage on which the expenditure has been assessed, and

(3) exemption from assessment, if any?

The Hon'ble Mr. TAMIZUDDIN KHAN: (*a*) Re.1-1 per standard bigha of *cultivated* land in the area protected by the barricade.

(*b*) Yes.

Mr. ATUL CHANDRA SEN: With reference to answer (*a*), will the Hon'ble Minister be pleased to state how was this rate of Rs. 1-1 per standard bigha of cultivated land calculated?

The Hon'ble Mr. TAMIZUDDIN KHAN: Apparently it was calculated on the total expenditure incurred.

Mr. ATUL CHANDRA SEN: Is the Hon'ble Minister aware that in 1937 the cultivators paid only annas 2-2 per bigha?

The Hon'ble Mr. TAMIZUDDIN KHAN: I do not know.

Mr. ATUL CHANDRA SEN: Is the Hon'ble Minister aware that the Special Arial *Bil* Officer declared openly that the assessment would be even lesser in succeeding years for there will be greater increase in the surface area reclaimed than the increase of linear area?

The Hon'ble Mr. TAMIZUDDIN KHAN: I don't know.

Mr. ATUL CHANDRA SEN: Is the Hon'ble Minister aware that the Special Officer reported to the Government——

Mr. SPEAKER: I am sorry that question does not arise.

Mr. ATUL CHANDRA SEN: It is very important.

Mr. SPEAKER: That is no reason why it should be admissible. You ask a question as to what is the rate; then you ask a question on what basis it is calculated and now you want to refer to the report of the Special Officer which is not the subject-matter of the question.

Mr. ATUL CHANDRA SEN: Sir, if the Hon'ble Minister chooses to answer——

Mr. SPEAKER: I am sorry I cannot allow it.

Mr. ATUL CHANDRA SEN: Is the Hon'ble Minister aware that Mr. A. B. Ganguly, Subdivisional Officer, Munshiganj, after a thorough enquiry reported that the cost of barricade-making cannot, in any case, exceed the value of 3 seers of paddy per bigha?

The Hon'ble Mr. TAMIZUDDIN KHAN: That is not the subject-matter of this question.

Increase in the number of schools and madrasahs in Dinajpur district.

*107. **Maulvi ABDUL JABBAR:** (*a*) Will the Hon'ble Minister in charge of the Education Department be pleased to lay on the table a statement showing with respect to the different districts in Bengal—

(*i*) the number of existing—

(1) junior madrasahs,

(2) high madrasahs,

(3) middle English schools, and

(4) high English schools;

(*ii*) the number of them receiving grants-in-aid from Government; and

(*iii*) the total amount of Government grants in each district under each of the above heads?

(*b*) Is the Hon'ble Minister aware that the people of Dinajpur are backward in education?

(*c*) If so, is the Hon'ble Minister considering the desirability of increasing the number of schools and madrasahs in the district?

MINISTER in charge of the EDUCATION DEPARTMENT (the Hon'ble Mr. A. K. Fazlul Huq): (*a*) A statement furnishing the information is laid on the Library table.

(*b*) Dinajpur is backward when compared with the more advanced districts of Bengal. So far as the Rajshahi Division is concerned the district does not seem to compare unfavourably with some of its sister districts

(*c*) It is difficult for Government to take the initiative in increasing the number of private educational institutions. Any attempt made in this direction by the local people will receive the sympathetic consideration of the department.

Muslim Munsif for the Thakurgaon Court.

*108. **Maulvi HAFIZUDDIN CHOUDHURI:** (*a*) Will the Hon'ble Minister in charge of the Judicial Department be pleased to state whether a Muslim Munsif was ever posted to the Thakurgaon Munsif Court in the district of Dinajpur?

(*b*) If so, will the Hon'ble Minister be pleased to state—

(*i*) the name of the officer; and

(*ii*) the year in which he was posted there?

MINISTER in charge of the JUDICIAL DEPARTMENT (the Hon'ble Nawab Musharruf Hossain, Khan Bahadur): (*a*) No.

(*b*) Does not arise.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state if it is the policy of the Government also to post alternatively Hindu and Muslim officers in the same station?

Mr. SPEAKER: You have to ask a separate question as that is a question of policy.

Maulvi HAFIZUDDIN CHOUDHURI: Will the Hon'ble Minister be pleased to state whether he would be pleased to consider the desirability of posting a Muslim officer there at an early date as no Muslim officer has yet been posted there?

The Hon'ble Nawab MUSHARRUFF HOSSAIN, Khan Bahadur: Posting is made by the Hon'ble High Court.

Tangail-Mymensingh Road.

*109. **Mr. MIRZA ABDUL HAFIZ:** (*a*) Will the Hon'ble Minister in charge of the Communications and Works Department be pleased to state—

(*i*) how far the Tangail-Mymensingh Road has been completed;

(*ii*) how long the road may take to be completed without bridges;

(*iii*) how many proposed bridges there are on the road; and

(*iv*) how long the bridges may require to be completed?

(*b*) Will the Hon'ble Minister be pleased to state whether the road from Madhupur to Tangail may be completed by the next year without the bridge portion?

(*c*) If not, when that is likely to be completed?

(*d*) Will the Hon'ble Minister be pleased to state—

(*i*) the total amount that has been estimated for this road; and

(*ii*) the amount that has been roughly spent so long?

The Hon'ble Maharaja SRISCHANDRA NANDY, of Cossimbazar: (*a*) (*i*) The portion of the road from Muktagacha to Gabtali is nearing completion.

(*ii*) It depends on what funds are available for road development in the Province and how such funds are distributed.

(*iii*) There are 30 bridges on the Kalihati-Tangail section of the road. Bridges between Mymensingh and Kalihati have already been improved to carry present-day traffic.

(*iv*) The bridges are expected to be completed by the end of March, 1945, provided no delay is experienced in obtaining steel owing to the war.

(*b*) No.

(*c*) By the end of 1945 provided funds and materials are available.

(*d*) (*i*) Rs.21,43,726 for the road portion and Rs.10,74,000 for the bridges between Kalihati and Tangail.

(*ii*) Rs.5,94,334 for the road portion and Rs.2,83,379 for the bridges, up to 31st January, 1941.

UNSTARRED QUESTION

(answer to which was laid on the table)

Delimitation of constituencies of the Tippera District Board.

48. Mr. DHIRENDRA NATH DATTA: (*a*) Will the Hon'ble Minister in charge of the Public Health and Local Self-Government Department be pleased to state—

(*i*) when the term of the present District Board of Tippera will expire;

(*ii*) when the election for the constitution of the next District Board of Tippera will take place; and

(*iii*) whether there have been delimitations of the constituencies?

(*b*) If the answer to (*a*) (*iii*) is in the affirmative, will the Hon'ble Minister be pleased to lay on the table a statement showing—

(*i*) what are the names of the constituencies;

(*ii*) how many seats have been reserved for the minority community of the district; and

(*iii*) what are the names of the constituencies, if any, in which seats have been reserved for the minority community?

MINISTER in charge of the PUBLIC HEALTH and LOCAL SELF-GOVERNMENT DEPARTMENT (the Hon'ble Nawab Khwaja Habibullah Bahadur, of Dacca): (*a*) (*i*) The five-year term of the present District Board of Tippera will expire on the 6th November, 1941.

(*ii*) The honourable member is referred to the reply to clause (*a*) (*ii*) of unstarred question No 65 on the same subject asked by him on the 6th August, 1940.

(*iii*) No.

(*b*) Does not arise.

Mr. SHAHEDALI: With reference to answer (*a*) (*i*), I submit that the Hon'ble Minister in reply to a similar question said that the term of the Board will expire in November, 1940, but now he says that it will expire in November, 1941? May I know which of these two statements of the Hon'ble Minister is correct?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: The present one is correct.

Mr. SHAHEDALI: Will the Hon'ble Minister be pleased to state whether it is a fact that the District Magistrate forwarded the names of the constituencies long ago and also whether in reply to a query of the Hon'ble Minister the District Magistrate has replied that there had been delimitation of the constituencies and that therefore it was not possible to do so further at the present moment; I ask whether this is true or not?

Mr. SPEAKER: I find that you are supplying information and not asking for it.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble Minister be pleased to state as to when the delimitation of the constituencies are going to be made?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: As soon as they are received by me.

Adjournment motion.

Mr. SHAHEDALI: Sir, I have given notice of an adjournment motion——

Mr. SPEAKER: Order, order. I have received notice of an adjournment motion from the honourable member, and I find that certain serious allegations have been made in it. I am therefore considering whether it should come in the form of an adjournment motion or as a privilege motion, or as a motion in the course of the Budget discussion. I got it only to-day, and I have not been able as yet to come to a decision which I will give to-morrow afternoon.

Withdrawal of the Congress Party.

Mr. KIRAN SANKAR ROY: Mr. Speaker, I seek your permission and also the indulgence of the House for making a statement on behalf of the Congress Assembly Party.

Mr. Speaker, the Indian National Congress is a non-violent revolutionary organisation. It decided to enter the Legislature with the hope of ameliorating the condition of the masses and also for organising the nation for its fight for independence. That it did its best in spite of great difficulties and in spite of the limitations of the Government of India Act is beyond all controversy. But experience has further confirmed our belief that it is not possible to do anything substantial unless you are complete master in your own house. Woe to the nation over whose destinies rule the strangers.

Then came the war and India was dragged into it without any consultation whatever. Even then, India with her bitter experience of two hundred years' foreign Fascist domination was not unsympathetic towards Great Britain. But it soon became manifest that words have one meaning for England and another for India. Democracy in England does not mean democracy in India. It became evident that Great Britain was only concerned in fighting Nazism outside her own empire. Freedom for England not only means freedom of England from Nazism and Fascism but also freedom to continue Nazism in India. India cannot agree to this. India cannot submit to her annihilation by the extraction by Fascist method of her already depleted resources in course of a war that is not hers. The Congress therefore has been compelled to withdraw from Parliamentary work and begin direct action.

In Bengal the present Ministry raised into power by a communal electorate supported by the European group has been riding roughshod over the will of the people. It has neither a clear comprehension of

the problems of this province nor any comprehensive scheme to solve them. It has passed reactionary measures. It has increased and is increasing the burden of taxation. It has created an atmosphere of bitter communalism. Drunk with power, unrestrained by any sense of fairness or dignity it has misgoverned Bengal for the last four years. And if the language of its head is any indication, there is no hope of any return of sanity. Here also we find no encouragement for constructive opposition.

In these circumstances, Mr. Speaker, we have in accordance with the direction of the All-India Congress Parliamentary Committee decided to withdraw from this House. Half of our members are already in jail. We have no heart for Parliamentary work when the flowers of the nation all over India are rushing into jail. Direct action and Parliamentary work go ill together. It is true that Bengal has her special troubles but the source of all trouble is loss of independence. And in the fight for independence Bengal must line up with the rest of India. But, Sir, whenever the present Government brings forward measures to trample the fundamental interest of this province, those of us who will remain outside the prison will come here to record our opposition.

Mr. Speaker, before we withdraw I would also like to make it clear that by withdrawing we mean no disrespect to the House and no discourtesy to the Chair.

GENERAL DISCUSSION OF THE BUDGET.

Mr. M. SHAMSUDDIN AHMED: Mr. Speaker, Sir, I have taken my stand at a time when a section of the House has withdrawn from the House after the Leader of that party has made a statement here before us. The statement made by the Leader of the Congress party is really befitting his position and is suitable for the occasion on which it has been made when we are in the midst of the Budget discussion. Sir, the Budget, as it has been presented to us, is a painful picture. I shall not traverse from the beginning to the end of the statement which the Hon'ble Mr. Shaheed Suhrawardy, the Finance Minister, has made.

So far as the Budget is concerned, much criticism has been made for and against it during the last few days when I had political engagements elsewhere. Sir, to-day I will only refer to one aspect of the thing and take up the Agricultural Department and especially the jute policy of the present Government. Before I do that, I shall say that we are already presented with a deficit Budget. It has already been said, Sir, that we had surplus money and that it has not only been spent but in order to meet the deficit Budget the Hon'ble the Finance

Minister has flung at our face a new Bill. He wants to tax the people of this province. Sir, it ill befits an occasion when in a country which is proverbially poor that it should be faced with a deficit Budget, and the Finance Minister should come forward with a Bill for taxing the people—taxing whom—taxing not the zamindar ridden Ministry, taxing not those whose income is inflated, taxing not those who are gloated with the wealth of the country, namely, the European vested interests, but taxing practically speaking though not directly but indirectly the poor half-starved peasantry, as the Finance Minister himself has put it. Therefore, Sir, it is no use criticising the Finance Minister who never cared for what the people thought or for what we on this side of the House say. But I submit, Sir, that this cannot be the policy of the Government which wants to benefit the nation at large. I could have very well understood if my friend the Hon'ble the Finance Minister had taxed the agricultural income of the zemindars of Bengal. The European jute mill owners who after making good business here take away large sums of money from this province could have been taxed. (Maulvi ABU HOSSAIN SARKAR: He dared not!) Sir, I am reminded of a couplet—

من ترا حاجی بگویم تو مرا حاجی بگو۔

meaning you call me Haji and I will call you Haji. I read one statement of Mr. Walker, Leader of the European group, published in a paper, because I was away from the House when he made it on the floor of the House. He paid a compliment to the Finance Minister for his best Budget, and he has further stated—I shall quote a portion of the speech which he made in the House: "Despite adverse conditions the industry is in a sound position—here he was referring to jute—and Mr. Walker proceeded to say: "and they (the Government) have fully implemented their undertaking to deal firmly with labour agitators and in this respect we have every reason to be satisfied." Of course 90 *per cent.* of the European interests have been satisfied, but what about the half-starved peasantry? What has been done to them? I can very well understand that our European friends are very much satisfied because Mr. Shaheed Suhrawardy engaged *goondas*, hirelings and hooligans to destroy the genuine labour movement in this province. Therefore, the European Group must be satisfied and they had certainly very good reasons to pay the best compliment to him on their behalf. But in face of that I find in to-day's morning paper a statement by Mr. Ispahani. While Mr. Suhrawardy has paid a compliment to the Europeans, Mr. M. A. Ispahani has charged the Europeans with a breach of faith. (The Hon'ble Mr. H. S. SUHRAWARDY: It was Mr. M. A. Ispahani.) No, it was Mr. M. A. H. Ispahani. He has said: "It is difficult to discuss problems of Jute and Jute manufactures on familiar grounds for the changes that have been affected during the last year are

many and most unforeseen which have cast their shadow on all sections of trade. The efforts made by the Government of Bengal did not bring any tangible results and the situation deteriorated progressively. The agreement with Indian Jute Mills Association was a welcome sign of mutual co-operation between the trade and industry and the Government. But it is a matter of regret that the mills on their part have not adhered strictly to the agreement. They have not purchased the agreed quantity themselves nor have they purchased for the Government on whose behalf they were to act as buying agents. It is to be regretted further that the Government too have not cared to see that stipulated purchases were made."

In face of that what does the Finance Minister say? He says: "I do not claim that we are out of the wood yet, but I do claim—and it is with great pride that I make this claim on behalf of the present Government—that we have succeeded in securing to the growers of jute a price that would not have been possible had the forces of competition been allowed free play and the *raiyat* had no protection against the superior bargaining position enjoyed by other interests and for the first time in the history of this province Government have secured the co-operation of the Indian Jute Mills' Association in an endeavour to obtain fair prices to the growers and to stabilise conditions throughout the trade. I am glad to have had this co-operation and I hope that in future years it will be forthcoming in increasing measure."

Sir, I do not give any answer to this. The answer has been given in fitting terms by Mr. Ispahani. Therefore, Sir,

من ترا حاجی بگویم تو مرا حاجی بگو۔

has come to full play here.

As I said at the outset, Sir, I will here deal with the agricultural policy of this Government and especially the policy that Government have given effect to. The Finance Minister has said that he is very glad to have been able to obtain fair prices for jute. I do not know what sort of fair prices has been obtained for the growers of jute in this province. I will only deal at the present moment with the policy that has been adopted by Government with regard to jute regulation and jute restriction. I am in possession of circulars—I do not know whether they are absolutely confidential or semi-confidential—but I am also in possession of documents alleged to have emanated from Ministers to some others whereby they have prohibited meetings to be held throughout this province to discuss not only the jute policy of Government but also anything which is concerned with the Bill that has been enacted into law. I do not know if a Government is functioning. In any constitutional country where constitutional Government is said to be functioning, it is the primary right of the people of the State to

discuss constitutionally what laws are passed by the State. I do not understand how that Government could try to hoodwink the public by such measures and by issuing private circulars to Magistrates. Of late, only the other day, some Magistrates issued prohibitory orders so that the 28th February might not be observed as the jute day in the whole of Bengal, and in spite of that the jute day has been observed and observed in a fitting manner by the people of this province.

So far as regulation and restriction are concerned, I must make the position both of myself and of my party clear that nowhere has there been any regulation of jute as such or restriction of jute as such, but whatever has got to be done must be done on the basis of a plan. As it is, we do not know where the policy of Government will lead us to. You are jumping into a whirlpool, but you do not know where the whirlpool will take you. May I ask what is the policy behind the scheme? It reminds me, Sir, of an occasion when I had the honour of being in the Ministry and when I had the honour of holding the portfolio for at least three months. I can say with pardonable pride in this House for the first time this afternoon that I had the honour of inaugurating a measure of this nature—not in this fashion; I explained it in the Cabinet, but afterwards I found that the whole thing was bungled. I see Mr. Suhrawardy is laughing. He thinks that the monopoly of the whole credit is his or that the privilege of engaging the *goonda* element is also his. Now that he has successfully taught the labour leaders of the country, he is trying to teach the peasant leaders of the province. I would invite him to the paddy fields and jute fields. Let him come and teach the peasants the lessons that he has learnt here. Sir, I say that regulation as such we are not against. I do not see the Agricultural Minister here. I think that the Agricultural Minister, if he has got anything to do with it, should have been present on this occasion. Possibly he has relinquished everything in favour of the Labour *cum* Finance *cum* Commerce Minister.

Sir, if Government want to regulate the production of jute, let them do it by all means. But what is the plan behind it? They have gone on restricting the cultivation of jute to one-third. What is the instruction which has been given to the growers of jute of this province. There are about 90 lakhs of bighas on which jute is grown in this province. They want to restrict the cultivation of jute to one-third.

Mr. Speaker, Sir, I would request you to order not to switch on the red light for a few minutes more.

Mr. SPEAKER: To-day is the last day for the general discussions of the Budget. I shall try to adjust as much as possible, but I hope you will understand my position. Please finish your speech as soon as possible.

Mr. M. SHAMSUDDIN AHMED: Sir, 60 lakhs of bighas of land will be set free from jute cultivation. Everybody knows that most of the areas under jute cultivation are inundated during the rainy season. What is the instruction of Government to peasants regarding lands that will be set free from jute cultivation. They say that Napier grass or maize may be grown. I may tell them that Napier grass can never be grown on low lands. It must always be sown on high lands. Maize also must be grown on high lands. The Government are possibly in a hurry as the elections are coming very near. They want to please the European merchants so that the manufactured goods that are already in their possession may be sold at a high price. They want the *Fatka* market to go up so that the *fatkawallas* may make some money in that market. May I ask the Finance and Agricultural Ministers: what is going to happen to the 50 lakhs of maunds of jute that was purchased by Government at a cost of Rs. 30 lakhs? What is the condition of that jute? I think that the reason why all these arrangements have been made is to get compliments from a certain section of the House. So far as the sowing of alternative crops is concerned, no direction has been given. Nothing has been decided as to the minimum quantity of land on which each cultivator can grow jute. If a man who has been growing jute on two bighas is restricted to one-third of two bighas, what would be the quantity? Therefore I say that there is no plan. There is no soil survey. Nobody knows in places where jute used to be grown what other things can be grown. Nobody knows anything about it. I say this from my experience as Minister. When I was a Minister I enquired of the Chemistry Department as to soil content of the different parts of the province and they could not give me any clear idea about it.

Now, Sir, so far as jute is concerned, even supposing there is regulation of jute, what guarantee is there that the jute grower in spite of the restricted quantity of jute will get a fair price? No guarantee has been given. No fixation of minimum price has been done so far as we know. Last year about 125 lakhs of bales of jute was produced. If it is brought down to one-third, how are we to know that the jute grower of this country will get a fair price? Would he get an equivalent price? Therefore I say that the whole thing has been faulty right from the beginning. Circulars have been issued that we are mischievous people and that we are carrying on a mischievous propaganda. These are issued in order to shut down our propaganda. I ask why don't you face the public? You have initiated this law and whatever repercussions are produced by this law, you have to face the public. Sir, I shall tell this House one incident. There was a meeting at Faridpur and the highest officer of the Jute Department, the Chief Controller of Jute, was present at the meeting. I had the honour of presiding over that function. The Chief Controller

asked me to give him permission to address the meeting. I gave him the necessary permission. He began speaking. After he had spoken for ten minutes, all the people stood up and shouted with one voice "Sit down", "We do not want to hear you", "Why do you take your pay", "If you cannot do anything for us, why do you draw your pay". It took me nearly ten minutes to restore order and with very great difficulty I did it. When that officer came back to Calcutta, a conference was held in the Secretariat. Editors and newspaper men were called in not by the Agricultural Minister because he was in his constituency at Faridpur but by the Finance Minister. I do not know what discussions took place in that conference. But we know only this that circulars have been issued from the Secretariat to the District Officers to the effect that they should not allow meetings to be held where jute policy will be discussed. It is a shameful thing that has been done by Government. I do not know who is responsible for these circulars. If you pass a law, you must take the consequences of the same. You must go and tell the public that this is the position regarding jute. You must go and face the public. I know that Government cannot face the public. After doing the thing without any plan or forethought, Government cannot face the public. They are trying to hush up the agitation and shut out the voice. The voice is not of the satisfied capitalists, 95 *per cent.* of whom are Europeans. The voice is of the ruined peasantry and starved labour of this country. It is the duty of this Government to hear that. If they do not hear, I am stating before this House with all the force that I can command and with all the responsibility that is in me that the voice is of the ruined peasantry and starved labour will be made heard. I know that Mr. Suhrawardy is always inclined to laugh. He thinks that all the intelligence is his and that all the wisdom is his. The finance is in his pocket and if you trust him he will keep all the money, Government or otherwise, in his safe custody. We know that he is in the habit of doing it not only here. We have known him outside also. We know how he keeps the public money. The more he laughs, the more he ridicules himself and not others. I say, Sir, that the voice of the satisfied capitalists is not the voice that will rule this province. It is the voice of the ruined peasantry and starved labour that is going to rule this province. If you still do not hear the voice of ruined peasantry and starved labour, time is fast approaching when they will make you hear and understand what the real position is. Sir, I am not in the habit of throwing out challenges. But I ask the Ministry to think very seriously over the present circumstances. Let them carefully survey the whole thing and then have an economic planning so far as jute is concerned. On their own admission, Sir, we find that Government have made grave errors not only in making a survey but also in drawing up planned schemes. I am glad that when we pointed

out some of the errors Government rectified them, but so far as other grave errors are concerned, they are not prepared to rectify them. Therefore, the main defects are still there.

Sir, I do not want to take more time of the House, and I shall conclude by making a reference to the teeming millions of our country people, who constitute the poor peasantry of Bengal. It is the duty of the Hon'ble the Finance Minister or for the matter of that of any other Minister to hear the voice of those people, what the teeming millions have got to say about jute and not to feel satisfied with what Mr. Walker, the Leader of the European group, has said. Sir, this Budget is a painful picture that Mr. Suhrawardy has drawn, and it is a preposterous idea to think of taxing the poor people for the purpose of balancing a top-heavy Budget. In that view, Sir, and also in view of the fact that in the present international situation when we are all talking of a new order,—when British imperialists are talking of a new order and Hitler is also talking of a new order,—when everybody from the imperialists down to ordinary men like ourselves are talking of a new order—I would ask Mr. Suhrawardy to do what he can for the good of the poor peasantry of Bengal. So far as we are concerned, Sir, we are also hoping for a new order and when that order comes, Mr. Suhrawardy will have no place in it at all. But until that time I would request him to do something for the poor toiling masses of the people of Bengal.

Mr. NALINI RANJAN SARKER: Sir, though I am now in the happy position of having a few shots at the target instead of being the target itself, I have not forgotten the limitations under which a Finance Minister has to work under the prevailing condition of things. But even if one made allowances for these limitations, the present Budget does not in any way strike me as one calling for the fulsome praise which the Leader of the European Group has been pleased to shower on it, nor, Sir, on the other hand, can I bring myself to condemn it in the manner Mr. Surendra Nath Biswas has done, throwing a long catalogue of things at the Hon'ble Minister—things, which, Mr. Biswas would have us believe, were all capable of immediate accomplishment but for personal shortcomings of the Finance Minister. Frankly, Sir, I do not find it in myself either to indulge in unthinking condemnation or in fulsome praise. But I believe, Sir, that both this praise and this condemnation have little relation to the actual achievements of the budget itself. The Leader of the European Group would, I guess, be full of praise even if Mr. Suhrawardy had made a worse showing and Mr. Biswas would be equally loud in his condemnation even if the Budget were better than it actually is. If I shall have to criticise the Budget, I shall do so with the full sense of responsibility of a person who was Mr. Suhrawardy's immediate predecessor.

The main burden of the Hon'ble Minister's statement on the Budget is a justification of the Sales Tax. The Hon'ble Minister is so anxious that the measures for additional revenue should be passed that towards the end of this Budget speech he has thought it fit to "make it plain" what the Government would be forced to do in the unlikely event of the legislature refusing to pass these measures. "It would of course be necessary", in his opinion, "to subject the whole Budget to drastic reductions, reductions that will not only paralyse any attempts to extend our beneficent activities but will seriously jeopardise the continuance of a number of essential services now in operation." It can easily be shown that this threat has absolutely no meaning, for on Mr. Suhrawardy's own showing any deficiency in meeting the expenditure provided for by him could be met out of the opening balance. Proceeds of a sales tax would not at all be necessary to provide for whatever beneficent activities have found place in his Budget for the next year. Even after meeting all the expenditure provided for, there is still a balance of Rs. 33 lakhs, which, however, as has been stressed by the Hon'ble Finance Minister, is hopelessly inadequate as a working balance that the Government must maintain with the Reserve Bank and with Treasuries. The first point I want to stress is that the closing balance would not be so low at the end of the Budget year as the Finance Minister would like us believe.

Let me consider the question of the abnormally low closing balance first. According to the estimates, the year 1941-42 starts with an opening balance of Rs. 1 crore 92 lakhs. But if in actual working this opening balance proves larger the closing balance for the Budget year will be correspondingly increased above the amount of Rs. 33 lakhs. The opening balance of 1941-42 is the same as the closing balance of the current year. This closing balance has been arrived at on the assumption that revenue expenditure in the current year would amount to Rs. 14 crores 85 lakhs according to the revised estimates. If past working is any guide, I am almost sure that the amount of Rs. 14 crores 85 lakhs is not likely to be spent in full during the year. It would appear that the difference between the revised estimates and actuals in 1939-40 was 3·3 *per cent.*, the actual being less than the revised figure by this percentage. So even on a conservative basis the savings may be fairly placed at 2 *per cent.* of the revised estimates of 14 crores 85 lakhs, which will mean a saving of about 30 lakhs. It is thus reasonable to assume that the coming year would start with about Rs. 30 lakhs more in the till than has been assumed in the estimates. In the result, the closing balance for the Budget year will stand at about Rs. 63 lakhs, even if every pie budgeted for expenditure in 1941-42 were spent in full. Experience however shows that this is not possible and savings would materialise as assuredly in the expenditure estimate of 1941-42 as it has done every year in the past. It

appears from the audif report of 1941 that the percentage of savings on final appropriations and grants has been 5·7 in 1937-38, 6 in 1938-39 and 8·5 in 1939-40. The percentage thus is gradually increasing. The budget year's estimate stands at over Rs. 15 crores and even a 4 *per cent.* saving on this (as against 8·5 *per cent.* in 1939-40) would raise the closing balance by Rs. 60 lakhs to about Rs. 1¼ crores (Rs. 33 lakhs + 30 lakhs + 60 lakhs = 123 lakhs).

This, however, is not all. It would appear from the footnotes under Appendix I of the Finance Minister's Budget Statement that the closing balance for the current year includes a short-term loan of 75 lakhs in Treasury Bills but that the closing balance for 1941-42 does not include any equivalent amount. A crop loan of Rs. 60 lakhs and an agricultural loan of Rs. 5 lakhs have been provided in the Budget, so in the coming year also it would be justifiable to take a short-term loan of at least Rs. 65 lakhs to replenish the balances, if necessary. I do not think this would actually be necessary, but I point it out as a clear way by means of which the balances could justifiably and easily be replenished. If then a short-term loan of 65 lakhs is taken in 1941-42, the closing balance, increased by this amount will stand at 123 + 65 = 1 crore 88 lakhs which is a sufficiently large reserve to fall back upon.

It is also worth remembering that in addition to the closing balance shown in the Budget, Government hold securities of the full value of 47 lakhs which are as much a part of their closing balance as the actual cash held by them. Even allowing a sufficient margin for depreciation, the value of these securities may be placed at over 40 lakhs in which event the real closing balance may be taken as 2 crores 28 lakhs.

There seems to be no reasonable ground of apprehension, therefore, on the score of a depleted closing balance.

In my calculation I have not taken into account the stock of jute held by Government. This jute which was purchased for 30 lakhs may in an emergency be converted into money. It may not be possible to dispose of this huge stock all at once without a seriously depressing effect on the market but the fact that assets to the extent of 30 lakhs are held by Government but are not immediately convertible into money justifies the raising of a loan of an equivalent amount, or of at least Rs. 20 lakhs.

Lastly, the receipts of the Petrol Sales Tax which will be levied in October next will add about Rs. 5 lakhs to the cash balances during the next year. The balances will then rise up to over Rs. 2 crores 50 lakhs—the figure is the highest reached so far under Provincial Autonomy.

Where there is thus every possibility of having a closing balance of over Rs. 2 crores 50 lakhs, the Finance Minister would, I hope,

pardon my hesitation to accept his statement that without additional revenues obtained through fresh taxation not only would the extension of the Government's beneficent activities be paralysed but even the continuance of the essential services would be seriously jeopardised in the ensuing year. Not to speak of the budget year, I am inclined to think that the raising of additional revenues would not be necessary even in 1942-43, if expenditure is provided for on the present basis.

Let me now turn to the question of a large revenue deficit of 1 crore 34 lakhs. The first observation which I would like to make on this figure has been practically covered by what has been stated before—namely, that in actual working savings to the extent of 6 to 8 *per cent.* have occurred in the past on the budgeted grants and appropriations and a saving of 4 *per cent.* or so on these estimates is practically certain to materialise. This in itself would have the effect of reducing the deficit to something less than 75 lakhs. Then again there are certain items in the budget which are in the nature of investments and as such should not form a charge on current revenues. One of these is the provision of 6 lakhs for the commutation of pensions. As this is remunerative and results in the reduction of recurring pensionary charges it is not a proper charge on current revenues unless there is a comfortable margin of revenue surplus which is not the case in the coming year. It may be added incidentally that, so far as I can remember, in the past the Government of Bengal have in years of deficit financed expenditure on commutation of pensions by borrowing, and there is no reason why there should be a departure from this precedent now. And I understand Madras and the Punjab have also had recourse to the same method. In the present case, matters may easily be managed by borrowing. Another item which may be placed in the same category is the expenditure of 8 lakhs on the purchase of land near the High Court which is likewise expected to be a remunerative investment.

If all these things are taken into account, it will be found that the real revenue deficit is much smaller than what the Hon'ble the Finance Minister has shown it to be. It may safely be expected to be in the neighbourhood of Rs. 60 lakhs only. And in view of the position of the balances it need not cause much anxiety.

It should also be remembered in this connection that the first five-year period under the amended Distribution of Revenues Order expires at the end of the Budget year 1941-42, so that in 1942-43 the Government may reasonably expect to get as its share of income-tax from the Centre an additional revenue of Rs. 15 lakhs, the amount increasing by an addition of Rs. 15 lakhs every year thereafter till the total reaches Rs. 90 lakhs. And in view of this the Budget deficit of a few lakhs need not be of much concern on the present basis from the year 1942-43.

One contributory cause of the deficit in the revenue account is no doubt the smaller realisation on jute duty, the yield being about Rs. 42 lakhs lower than the estimate during the current year owing to the war situation. But this low receipt of jute duty is not a permanent feature and the yield may reasonably be expected to rise up to the normal when the war ceases. Provincial excise, in spite of the assurance of the Hon'ble the Chief Minister to inaugerate Prohibition, has risen by Rs. 20 lakhs. If there be no Prohibition movement, one may reasonably expect a gradual increase in revenue from this source with the increase in the industrial population; and if foreign liquor is subjected to an additional duty so as to bring it up to the Bombay level, an additional yield of about Rs. 10 lakhs may well be expected. So with the prospect of a gradually increasing income-tax receipt, the restoration of the jute tax and the introduction or increase in one or two other smaller taxes such as tax on foreign liquor, tax on monopoly, etc., no fresh taxation on a large scale such as a sales tax would be necessary even if beneficent activities are undertaken on a much larger scale than at present. On the basis of the budgetary position of the Government as it is likely to develop during the next two or three years, I feel that the main problem with which the Finance Minister need concern himself now is not the question of raising additional revenues on a large scale, but persuading his colleagues to frame suitable schemes of mass amelioration on which unfortunately there is so much talk but so little of performance.

Now let me say a few words about the actual provisions which have been made in the budget. While introducing the Sales Tax Bill in this House in November last, the Finance Minister displayed a sense of exaltation by stating that the proceeds of the tax would give him an opportunity of doing "big things in a big way"—things of "unimaginable magnitude"—to quote his own words. He lamented that he had not yet been able to introduce primary education in all the districts of Bengal,—a task for which an additional revenue of 1 crore 37 lakhs would be necessary—that technical education was at a standstill, that he could not give encouragement to industries big and small to augment the resources of our people. He was considering large schemes of electricity development, but could not take them in hand for want of money. They were ready with child-welfare, maternity, anti-tuberculosis and anti-leprosy schemes, and also schemes for better and more hygienic houses in the rural areas, for neat and clean dwelling houses for labourers in industrial areas and for a host of other most desirable things. From human beings to cattle, he had enumerated beneficent schemes for all and of all sorts. He wanted to give effect to the recommendations of the Floud Commission, of the Rice and Paddy Committee and of the Chaukidari Committee. All this apparently hinged on the Sales Tax. The present Budget is based on the assumption that the

Legislature would pass the Sales Tax, and yet what indication does one find in the Budget of work being undertaken in any of the directions, I have mentioned? Except small beginnings in respect of primary education according to some plan we do not fully know of, a waterworks scheme here and there, there is absolutely no indication of undertaking any big things in a big way. The Appendix II which he has himself appended to his Budget Speech shows that a total additional expenditure of only about Rs. 34 lakhs have been provided for in as many as five nation-building departments. In the rest of the nation-building departments no additional expenditure has been provided. In the Department of Agriculture where he thinks that the provision is scandalously low he has not provided for any additional expenditure though he claims to be trying to improve the standard of living of the agriculturists. In the Co-operative Department there is a small additional provision from the provisional revenues but it hardly relates to co-operation proper. It is for electrification of certain offices and for employment of a few men for supervising the distribution of what they call crop loans. In the Department of Irrigation also, there is no scheme of "*bheels* to be drained" or of resuscitating dead and dying rivers though according to the Finance Minister "from all parts of the province comes the cry".

In fact, the phrase "nation-building" has been so often repeated that it seems to have lost any meaning and has degenerated into a mystic jargon for defending anything. The art of a builder or an architect is not a simple one. The architect must first know what he is going to build. He must have a full knowledge of the requirements and of the materials at his disposal. It is only then that he can make a plan and a specification. Work can begin only after the plan and specifications are ready and must proceed according to these. He is a bad architect who does not follow this sequence.

The builder of a nation must also follow this sequence, otherwise he is bound to fail and will only waste the resources of the nation. He must be a very poor architect of the nation who would like to raise for it a grand edifice with faulty plans, ill-assorted bricks and mortars, and no trained personnel. Even a beautiful column erected at one spot will be useless if the foudation has not been well laid and if it does not form a symmetrical component of a connected whole.

The Budget unfortunately displays neither any knowledge of the province's requirements nor any plan. It puts in a wall here or there according to the limited personal knowledge or bias of an individual. It may be said that though no survey has been made, something at least is being done. But this is bad argument. An architect might say, "Well, a building must require walls, so let me construct some, though I do not yet know the plan of the building." If he starts that way, he will soon discover (*i*) that he has put the walls in the wrong

place, and (*ii*) that he has spent more bricks and mortar on the walls than he could afford with the result that the roof will be leaking. This has been exactly the Government line of action. In the name of nation-building, they are building a college in a village while other villages are not even getting primary education. Soon they may discover that it has been like putting a wall in a wrong place. Then they are providing money for supplying electric fans in a hostel, whereas in other places students cannot read for want of a place for laying their heads in. The Education Budget is full of such unplanned expenditure which has naturally degenerated into "doles." The Irrigation budget is hardly better. Apart from the River Research Institute, the rest of the expenditure is either not on irrigation proper at all, *e.g.*, construction of a garage in a bungalow and so on or on a small khal here and there. Under the heads "Civil Works," and "Co-operation" there is no expenditure on any nation-building activity proper.

Where however Government have to act up to a scheme they have mostly failed to make the expenditure. In the current year's Budget also, examples of such cases are numerous. Thus the scheme of reorganisation of the Rural Reconstruction Department has not been executed, though money was provided (p. 75). The provision for Industrial schemes of rural reconstruction also remains unspent. Most of the provision for the improvement of Sadar hospitals and for reorganisation of the rural public health units remain unutilised. The provision for soil survey disappears from the "revised."

One thing that stands out is that where an expenditure is dependent on the formulation and execution of a scheme, the money is not spent, but where the expenditure provided is of the nature of a dole and there is no necessity to prepare a scheme, the money is at once spent. Moreover, it is also significant that the saving from the allotment in the nation-building departments is greater than the margin of saving in the non-nation-building services.

If we are to derive the maximum advantage from the utilisation of the resources we possess, we should have a careful plan made out before we spend the money. And even if we can spend only a little money every year, we shall have the satisfaction of knowing that we are proceeding according to plan and are slowly but steadily moving towards the realisation of our objective. Let me illustrate my point. Let us take the problem of secondary education; we all agree that it requires improvement. But let us first make up our mind what exactly we want done. Let us prepare the scheme in all details, *e.g.*, how many schools we should have, what type of schools we want, what would be the form of education provided, what kind of teachers we need and what training should be provided for them and so on. Then

let us compute the cost. With this scheme prepared in every detail, we shall know that any money that we may spend during any year, however small it may be, is being well spent. For, it is going to build up the structure of secondary education step by step. I am not opposed to grants to secondary schools, to grants for erecting buildings, to grants for setting up libraries, but only when they can be related to a well thought-out plan. Otherwise, money spent by driblets here and there, or as a result of pressure brought to bear upon the Government would be a criminal waste of the province's none-too-plentiful resources. What I have tried to show in regard to secondary education applies equally to any other problem of mass amelioration. I realise, and I believe all honourable members also appreciate, that we have not the resources to make large provisions in any one year. It is with such resources that we have and can hope to raise that we have to devote ourselves to the task of nation-building. It is a work which will not be completed in one, two or even a few years. But that is not the material point. The main point is that we must spend every penny that we have with the conviction that it is being spent to build up an edifice, whose plans and specifications we know in every detail, and which will be a glory to the province. Unfortunately, however, from what one can gather from the activities of the Government, there is a total absence of any plan, and no specifications have been framed; moreover, if the Government have collected any materials it is not brick and cement—the indispensable ingredients of a strong edifice, but only mud and stone—the missiles of discord. Poor preparations, indeed, for doing big things in a big way!

A careful examination of the Budget yields the irresistible conclusion that it has been approached from a wrong angle. What the Finance Minister appears to be anxious about is not the most economical spending of resources on well-planned schemes, but on levying additional taxation to raise funds to be frittered away in doles. Taxation comes first, instead of plans and machinery for their execution. This is a complete reversal of the fundamental principles of public finance. The Finance Minister himself admits that the administrative machinery at his disposal is "inadequate and ill-equipped." Of course, he does not add that he has no plans either. Yet his thirst for taxing the masses is insatiable. The masses, Sir, would not have resented taxation measures if they were convinced that money so raised would have been well-spent. For, such spending according to a plan would be a course of action for raising the income, standard of living and material prosperity of the common people, by making the most sensible use of our resources and man power. But we must avoid at all costs the tendency to jump from one expedient to another. What we need, Sir, are, to quote a famous statesman, "unity of planning, coherence in administration and emphasis upon cures rather than upon drugs."

Mr. TULSI CHANDRA GOSWAMI: Mr. Speaker, I hope I shall be forgiven if I do not traverse the dreary desert sand of dead habit which compels some people in spite of their convictions to congratulate the Finance Minister or the Chancellor of the Exchequer on the presentation of his Budget. If this is a parliamentary convention, that convention has been fulfilled by at least one Group in this Assembly which although not always in moral agreement with the Government of the day agrees to go into the same lobby.

I shall begin with the last paragraph of the printed speech of the Hon'ble Finance Minister, which relates to war effort. The Finance Minister has very rightly said, and I congratulate him and his colleagues on whose behalf he spoke, that nation-building programme cannot be retarded in Bengal on account of the war. I wish to say that the war has nothing to do with Bengal. That farce of a "black-out" which will be staged to-night in Calcutta and its suburbs will be a tragic reminder of the helplessness and defencelessness of India. (Hear, hear.) We must realise that India has not been taken into consultation in the organisation of defence measures and I have ample authority to say that in the event of an aggression by a foreign power, we are entirely helpless; and for that the Indian people are not to blame. If as a result of enemy aggression the Indian Empire is lost to the British Empire, there will not be a loud lament, nor a whining wail, but a curse which will be the epitaph on a fallen empire: "Ye betrayed a trust ye had fraudulently assumed." I say this with conviction and with passion because from the beginning of the war I was for co-operation with the British people in the prosecution of this war. And for this co-operation in the prosecution of this war we made a condition. The condition was this, that India should be taken into confidence, and that defence measures should be concerted in consultation with us. But when I read the reported speech of Sir Jeremy Raisman which he delivered on the 28th February in New Delhi, I felt that 34 crores or 40 crores or 50 crores, or whatever the figures may be, were to be exacted from the people of India—no one knows for what measures of defence.

Sir, I know that my country is defenceless. My honourable friend, Mr. Abdur Rahman Siddiqi, is not here to-day. When we were together at Oxford, he used to make speeches, and the perpetual refrain of his speeches on political subjects, was that the Indian soldiers laid down their lives for Rs. 13 a month. It was a refrain similar to Cato's: "Delenda est Carthago". He has since changed his political complexion. He has grown wiser. But as he is not here, I shall not say any more, but the fact is that Indian troops are being sent outside India for purposes which do not relate to the defence of India.

As regards the Budget, Sir, my task is greatly lightened by the speech of my honourable friend, Rai Harendra Nath Chaudhuri, who

opened the discussion, and by the speech just delivered by my honourable friend, Mr. Nalini Ranjan Sarkar. As to the relation of the Budget to the principles of public finance, they have done adequate justice. We, on this side of the House, feel that a deficit Budget is not necessarily an evil or a calamity. We may have to deal with deficit Budgets. We may have deficit budgets in our private life; and in a great province like Bengal a deficit of Rs. 1,34,00,000 is no great calamity. But what about the wastefulness? I have tried to study the Budget, but I have failed to discover that this deficit is due to any substantial increases in nation-building activities. I have tried to scrutinize the Budget as best as I could, but time does not allow me to go into details, I failed to discover any substantial increases proposed to ameliorate the condition of the people. While I congratulate the Finance Minister and his colleagues on the decision that they will not stint in the matter of nation-building departments, regardless of the war across the seas, I also indict him for having failed really to provide for nation-building departments. He has naturally made provision for a more expensive administration. While the Anglo-Indian theory—I am using the word "Anglo-Indian" in the old sense—is that an administration in order to be effective must be expensive. An expensive administration is not necessarily an effective administration. You see the example of Japan. You look up a Year Book relating to Japan. I get these books every year, and what is the expenditure there compared with the expenditure here on salaries and allowances? It is in this province and in this country generally that people are drawing substantial pay plus duty allowance and several other allowances, and if I had a Civil List before me, I could show that a man sometimes gets more on allowances than his substantive pay. It is a fact and a scandalous fact to augment administration expenses in this way and then to ask the tax-payers to pay for the extravagance. Sir, this is a luxury that must be condemned. Even a European country cannot afford the luxury of such excessive expenditure.

Sir, I find that the Budget is not well balanced, but I shall speak on one specific point under Education. I find a serious omission. The grant to the *Viswa Bharati* of Rabindra Nath Tagore seems to be absent from the Budget. It was a grant of Rs. 20,000 a year. It was a grant first given when my friend, Mr. Nalini Ranjan Sarkar, was the Finance Minister. Even the grant that was passed and voted upon by this Assembly last year has not been paid out. Now, this raises one question. Sir, I do not look upon with grudge or cavil the extra grants to Muslim institutions, the *maktabs* and *madrassahs*, because I am by nature not a communalist. I want the whole people of Bengal to rise to their full height of culture. But at the same time I find that there are indications of a communal nature in the Budget

which must be deplored, and I hope in times to come they will be rectified. If I have any further word to say with regard to this Budget it will be this. Remember that Bengal wants the services of every Bengali, whether he professes to be a Bengali or not. Every person in Bengal, whether by birth or lineage or by the accident of occupation, is a Bengali, and has to be loyal to the country. I hope that when communal passions die down and people are free from prejudice, we shall have again a Budget under a new system of Government founded on equity and justice. I do not dislike taxation as such; I believe in honest socialism, but I do dislike that kind of taxation which is just a make-shift to carry out certain programmes. I am an honest socialist, but I do not like that in the disguised name of socialism people in authority should impose taxation that would be a genuine hardship on the people. New measures of taxation have been threatened. We do not yet know the nature and colour of those measures of taxation. I think a spend-thrift Government does not deserve the sympathy of this House.

Babu PREMHARI BARMA: Sir, I cannot congratulate the Hon'ble Finance Minister for his Budget which he presented before the House, as it does not contain any scheme whatsoever for improving the miserable lot of the people of Bengal. The Budget is a stereotyped one except in one respect, i.e., in this respect that it is a Budget of huge deficit of one crore and 34 lakhs. We could understand a deficit Budget if we could find any practical scheme for the betterment of the people of Bengal.

Sir, Bengal is pre-eminently an agricultural country and the people of Bengal have to depend solely on rain waters for their cultivation. The people of Bengal do not get any help from the Government in respect of cultivating their lands, that is, Government have not undertaken any schemes for irrigation to help the cultivators when there is drought or when there is flood. The people of Bengal are already heavily taxed and the Government are again going to tax them more by passing the Sales Tax Bill which is on the anvil of the legislature. In lieu of the heavy burden of taxation the people of Bengal have every right to demand of the Government that they should provide the people with irrigation facilities for cultivation on which depends practically the whole populace of Bengal.

Sir, the demand for grant under Irrigation is 35 lakhs and 9 thousand rupees, but the expenditure of this huge amount will not bring any relief to the people of Bengal and the expenditure of this huge amount does not contain any new scheme for irrigation which might help the cultivators of Bengal in their work of cultivation. Sir, the Hon'ble Finance Minister himself had admitted in his Budget speech that "the Irrigation Department is nothing short of a scandal".

If the Irrigation Department is nothing short of a scandal, then who is responsible for this scandal? Whether the Irrigation Department itself is responsible or the Government which is at the head of the department is responsible for this scandal. I think Government should not blame the department and shirk all its responsibility. In my opinion, Sir, the failure of the Government to prepare any practical suitable scheme for irrigation is responsible for any scandal, if there be any, in the department. Sir, I appeal to the Hon'ble Finance Minister of the Government to lose no time in preparing suitable irrigation schemes to save the people of Bengal from destruction.

Sir, with regard to the Agriculture Department of this Government, I beg to submit that this department also is nothing short of a scandal. May I ask the Government and the Hon'ble Minister in charge of Agriculture, what good has this department done up till now to the agriculturists of Bengal? Sir, there is an Agricultural Farm in my own district of Dinajpur but we are still in the dark whether any benefit whatsoever this farm has done to the agriculturists of Dinajpur. All that we see is that the farm at Dinajpur grow some paddy, sugarcane and vegetables which are not in any way of a superior quality to those produced by the cultivators themselves. We are not aware of any practical demonstrations to the cultivators instructing them to produce better kind of paddy, jute, sugarcane, etc.

Again, Sir, the working of the Jute Regulation Act, 1940, under this department is also a farce and a scandal pure and simple. The Jute Regulation Act is intended to do good to the people of Bengal by restricting the production of jute and for this purpose records of jute lands under this Act had been prepared. We all had high hopes that correct recording of jute lands would be prepared. But alas the Agriculture Department has not only recorded jute lands but has also recorded in many cases homesteads, rivers, jungles, tanks, etc., as jute lands and thereby has certainly increased the area of lands for cultivation of jute. From the record of the jute lands as prepared by the Agriculture Department Government found that cultivators grew jute on more lands in 1940 than they usually did in previous years and therefore they decided to reduce the cultivation of jute by two-thirds.

Sir, we know from complaints from hundreds of cultivators that their jute lands were not recorded though the recorders saw jute standing on their lands. In many cases lands belonging to *A* have been recorded as lands belonging to *B* or *C*. In many cases, as I said just now, rivers, homesteads, tanks, jungles, etc., have been recorded as jute lands. When the people approached the authorities in charge of jute restriction, they said that they could not rectify the mistakes as no complaints were filed in time. The department fixed a certain date before which aggrieved persons were to file objections. But this

date of filing objections was not widely notified and therefore most of the people could not know when to file objections. In many genuine cases also where objections were duly filed records were not corrected on some flimsy technical grounds.

Sir, if this record of jute lands is adhered to and fresh petitions of objections are not received and mistakes are not rectified, then the cultivators will be ruined. In many cases a cultivator did not get even a chattak of land to cultivate jute.

Another defect of the Jute Regulation Act is that jute lands have been recorded only in the names of *jotedars*. The *adhiars* and *bargadars*, who cultivate under the *jotedars*, could not record jute lands in their own names as they had not any right in the land. The *jotedars*, when they got only one-third of their jute lands for jute cultivation would not give this one-third or any part of it to any *adhiar* but would cultivate it themselves or by members of their family. The result has been that practically no *adhiar* or *bargadar* would be able to grow jute this year. I request the Hon'ble Finance Minister and the Government to take immediately necessary steps so that the *adhiars* and *bargadars* who form the major portion of the cultivating class of Bengal get some lands from their *jotedars* to cultivate jute.

Sir, again I cannot congratulate the Hon'ble Finance Minister inasmuch as he has provided quite an inadequate amount for the spread of education amongst the Scheduled Castes of Bengal. Sir, the Scheduled Castes of Bengal represent about one-fifth population of Bengal and a sum of only one and a half lakhs is certainly quite inadequate for the education of the children of this one-fifth of the population of Bengal. Sir, for the education of the children of Anglo-Indians and Europeans whose number is much less than a lakh, there is a statutory provision for about 11½ lakhs of rupees. Sir, there is a provision in the Poona Pact which is a part of the Government of India Act, 1935, that an adequate sum out of the provincial revenue should be set apart for the education of the children of the Scheduled Castes. But, Sir, in spite of this statutory provision, the education of the Scheduled Castes of Bengal is being deliberately neglected.

(At this stage the red light was lit.)

Mr. SPEAKER: Mr. Barma, your time is up.

Babu PREMHARI BARMA: Please give me one minute more, Sir.

Mr. SPEAKER: I am sorry, I have got to adjourn the House now.

(At this stage the House was adjourned for 10 minutes.)

(After adjournment.)

Mr. SARAT CHANDRA BOSE: Mr. Speaker, the deficit Budget that the Hon'ble Finance Minister has presented to this House has earned for him the congratulations of the Leader of the European Group and I do not grudge it. Remote, unfriended, melancholy, and slow, as is the Finance Minister to-day—to use the words of the poet—remote from the position taken up by the rank and file of his own party, unfriended even by his own stalwarts, melancholy because of the ever-growing deficit and slow in his capacity and speed to tackle the vital and urgent problems of this province, he was certainly in need of some solace and comfort and the quarter which never fails him, which never failed him on previous occasions, was also not found lacking on the present occasion. We all know, Sir, that the Budget he has presented is a deficit Budget but I shall not traverse the ground which has been already traversed by my honourable and esteemed friend Rai Harendra Nath Chaudhuri and my friend Mr. Nalini Ranjan Sarker this afternoon. They have placed before the House an unanswerable case which goes to show that the deficit is not or cannot possibly be as large as the Hon'ble Finance Minister makes it out to be. But I shall take the Finance Minister at his own word and I shall assume for the purposes of my speech that the deficit on revenue account in 1941-42 is estimated to be Rs. 1,34,24,000, and in addition the capital and debt section will result in a deficit of Rs. 25,43,000. The total deficit, therefore, will be, according to the Finance Minister, Rs. 1,59,67,000 or, roundly, Rs. 1,60,00,000. This will reduce the opening balance of Rs. 1,92 lakhs odd to an estimated closing balance of only about Rs. 32 lakhs which, as the Finance Minister himself said, is less than the minimum he is required to maintain with the Reserve Bank and the Treasuries.

Sir, this stringency, or shall I call it insolvency, is not an exceptional feature of this year's Budget but follows and crowns a trend which has been observable for some time past. Not that the Government receipts have not increased since pre-autonomy days, they have increased and have very substantially increased. Sir, the actuals in the matter of revenue receipts in 1935-36 were Rs. 11,00,47,000; the actuals in 1937-38 were Rs. 13,00,85,000 and the actuals in 1939-40 were Rs. 14,31,66,000. The revised estimates for 1940-41 make it Rs. 13,82,10,000 and the budget estimates for 1941-42 make it Rs. 14,03,00,000. So, the House could not have failed to notice that since 1935-36 the revenues of this province have increased by Rs. 2½ crores and since 1937-38 the revenues have increased by about Rs. 1 crore.

Now, when we come to the expenditure side, it tells us a pitiable tale. Expenditure has increased since 1937-38 by over Rs. 3 crores. Sir, the solvency in the matter of revenue receipts has not followed a

parallel course when you consider the expenditure. The actuals of 1937-38 disclose a surplus of over a crore. The revised estimates of 1940-41 disclose a deficit of over a crore. The estimates for 1941-42 disclose a deficit of over Rs. 1,30 lakhs. On these figures, I think, Sir, I am entitled to say that the financial position of the Government of Bengal has been progressively deteriorating under the management of the present Ministry. The opening year of provincial autonomy presented to us a good and extremely good financial prospect. This, I maintain, should have been improved upon or, at any rate, maintained. But I am sorry to have to say that the Ministry has been steadily wasting the substance of this province. It seems that the Ministry or at any rate the Finance Minister is highly satisfied with the deficit, possibly as a justification of his proposals for the Sales Tax Bill and other taxation measures.

I find from his written statement that the Finance Minister lays the responsibility for the worsening of the financial situation on two factors. On pages 7 and 8 of his written statement he attributes it so far as the receipt side is concerned mainly to the war situation. He says that though the war has brought comparative affluence to other provinces, in Bengal it has been just the opposite. The reason was the jute position, loss of Continental trade, etc., etc. Yet may I remind this House that in 1939-40, which was partially a war year, there was an increase in jute duty to the tune of Rs. 22 lakhs and in fact in the last month of that year, in March 1940, the Government received as much as Rs. 66 lakhs from jute duty. In the present Budget estimates and in his own statement the Finance Minister is reckoning on an increase of Rs 5 lakhs under jute duty next year also. The Finance Minister cannot have it both ways; complain on the one hand that the reason for their inpecuniosity is the falling off in the revenue from jute and yet budget on an anticipated increase of revenue from the same source.

There is one other matter, rather important matter, in his written statement which he read before the House to which I shall have to draw the attention of the House. On the expenditure side he claims that the Government expenditure on nation-building activities is increasing progressively and that practically the whole of this year's increased expenditure is under the nation-building departments. I do not know whether the Hon'ble Finance Minister got puzzled in going through the array of figures placed before him by his department. That is the only explanation I can offer for this statement which is contradicted by the figures in the budget estimates, and by the figures cited in Appendix II of his own statement. His statement that practically the whole of this year's increased expenditure is under the nation-building departments is manifestly not correct. This is contradicted by the figures he has placed before the House in the two books which

he has presented to us. General Administration, Police, etc., that is, in one word, administration expenditure rather than the expenditure on the so-called nation-building activities is responsible for the increase in the coming year's as in the past years' expenditure.

I shall proceed, Sir, on the basis of his own figures. Of Rs. 77,44,000, representing the gross increase in expenditure—if you add up the figures—you will find that only Rs. 33,94,000 is attributable to the so-called nation-building activities, and balance—not Rs. 33,94,000 but Rs. 43,50,000—is assigned to administration expenditure under different heads. That is taking the figures superficially. But if you analyse them more closely, you will find that the net increase under nation-building work—or the so-called nation-building work—in the coming year over last year's expenditure on the same kind of work appears to be no more than Rs. 7 lakhs. Sir, I hear an observation—and if I heard it aright that it was distorted—I say that I am referring only to Appendix No. 2 to the printed statement of the Finance Minister. Administration expenditure which covers Civil Works, General Administration, Commutation of Pensions, Superannuation allowances, Land Revenue and Police are responsible for the total of Rs. 43,50,000, whereas nation-building activities represented by Education, Public Health, Industries, Co-operation, Agriculture, and Irrigation are responsible for only Rs. 33,94,000. And if you compare these figures with last year's figures, you will find that the net increase in the matter of expenditure on nation-building work is not more than Rs. 7,00,000.

In this connection, Sir, I would like to draw the attention of the House to the alarming, almost frightful, increase in expenditure on General Administration and Police. In 1937-38, the actuals under the head "General Administration" were Rs. 1,49,82,000, but in 1940-41, in the revised estimates it amounted to Rs. 1,54,30,000, and in the present Budget estimates they have reached the figure of Rs. 1,63,81,000, showing, therefore, an increase of Rs. 14,00,000 under "General Administration" in about three or four years. When you come to expenditure on the Police and start with the year 1937-38, you find that the actuals that year were Rs. 2,24,20,000; in the revised estimates for 1940-41 they were Rs. 2,36,49,000; and in the present Budget estimates they are Rs. 2,38,45,000, thereby showing an increase of Rs. 14 lakhs under Police in the course of three or four years. I think, Sir, it is only right that I should draw your attention to the figures of other provinces in the matter of Police expenditure and I shall take one specimen here. Police expenditure in the first year of Provincial Autonomy in Bengal was, as I have said, Rs. 2,24,20,000; in Madras it was Rs. 1,60,00,000; in Bombay, Rs. 1,42,00,000; in the United Provinces of Agra and Oudh, Rs. 1,64,00,000; in the Punjab,

Rs. 1,23,00,000 only. The House sees, therefore, that in the Punjab where the record of crime is not brighter than that of Bengal, perhaps worse, the provincial Government spends one crore less on Police than Bengal does.

Then, Sir, I shall say a few words about the want of policy of the Government of the day so far as nation-building departments are concerned. As I perused the printed speech of the Hon'ble the Finance Minister, it seemed to me that he was very fond of high-sounding words. And it seemed also to me that he must have been very well pleased with himself when he got those sonorous words "progressive Government" and "nation-building activities" into the statement which he read out to the House. But let us examine the Government's performance in the matter of nation-building activities. It shows no plan whatever in the Government's ideas on the subject, it admits that grants provided for in successive Budgets remained unutilised. The Finance Minister attributes this at page 2 of his statement to the lack of the necessary administrative organisation. To that my answer is that if the Government had any comprehensive, well-coordinated and well-thought-out schemes, this pitiful but revealing confession would not have been made.

Coming to the details of expenditure on the nation-building departments, what do you find? I have said already that the history of this Government's financial management is the history of unspent or surrendered grants. They budgeted a crore and 47 lakhs including supplementary estimates even so late as in the year 1939-40, but actually could not spend more than a crore and 37 lakhs for want of mature schemes. They budgeted, including supplementaries, a crore and 48 lakhs for 1940-41, and it yet remains to be seen how much they can spend on sound economic lines. In the circumstances, how can we expect any reasonable man, except possibly the group which has always pleased the Finance Minister and which is prepared to please where others are not prepared to do so at their bidding, to vote for new taxation on an assumed deficit?

Take again the head of Medical expenditure, for instance. The biggest schemes in the Budget were, firstly, the improvement of Sadar hospitals and the Eden Ward in the Victoria Hospital, Darjeeling. Of Rs. 2,06,000 provided for the first, only a lakh and 17 thousand could be spent, and Rs. 80,000 provided for the second was not utilised. In the Budget for 1940-41 Rs. 90,000 was provided for the Sadar Hospital scheme, but out of Rs. 90,000 provided, as much as Rs. 80,000 was surrendered, because schemes for improvement had not matured, that is to say, the improvement budgeted for in 1939-40 could not be effected in two long years, and yet we find additional provision of Rs. 2,20,000 has been made in the present budget estimates. The

provision for Rs. 80,000 for the Eden Ward in Darjeeling, after being repeated for two years and not being acted upon, has been dropped this year.

Then, let us come to the head of Public Health. The biggest anti-epidemic scheme of the present Government was the much advertised Anti-Malaria Scheme. Let no one be deceived into thinking that it was a comprehensive all-Bengal scheme to be undertaken by the Government of the day. It was nothing like it. But what have the Government done. The Government have relieved themselves completely of all responsibility to advise and give effect to a comprehensive anti-epidemic scheme. They have transferred the responsibility to the weak shoulders of local bodies and have apparently taken to aiding small local schemes in certain districts. When you consider how even that is working, what do you find? In 1939-40 a sum of Rs. 2,20,000 was budgeted for the purpose, but not a farthing was spent out of the budgeted amount. In 1940-41, Rs. 2,40,000 was budgeted originally; on revision it was reduced to one lakh of rupees, yet we find that in the present budget estimates Rs. 2,60,000 has again been budgeted. If it is not window-dressing, I do not know what it is. Then again the provision for removing the scandalous condition of a tract very near by, namely, Kasba, is repeated but never spent. Control of leprosy and a climatic sanatorium for tuberculosis are as unrealised objects as ever.

It is necessary for me, Sir, to give only a few details in support of my criticism that the Government policy reveals no plan, no scheme whatever and that is the reason why the revealing confession has been made by the Finance Minister that grants provided for in the budget have remained unutilised.

My second criticism of that policy is that the grants such as they are, except just a few items, are in the forms of petty doles and petty doles mean frittering away the revenues of the province on a number of ineffective ventures without getting any value for the money spent.

My third criticism on the Government policy regarding the nation-building departments is that it is a form of patronage—unfortunately communal patronage—designed to placate and reward the section of the people on whose vote the Ministry depends for office.

My fourth criticism is that it is invidious and discriminating.

In support of the third and fourth heads of criticism I shall give the House just a few figures. We still remember that when the statutory grant for the University of Dacca was first made in the old Bengal Legislative Council, the Hon'ble Mr. A. K. Fazlul Huq was of opinion—and he said in so many words—that similar provision should be made for Calcutta University also, but no statutory provision for Calcutta University has yet been made. Grant to Calcutta University

is subject to the vote of the House but grant to the University of Dacca has again been made non-voted. Muslim Hall after Muslim Hall is being added to Dacca—so be it, I do not grudge it—but the Hindu hostel for the Chittagong College has been discontinued for reasons we do not know. In collegiate education, big districts either have no colleges or only a single college whereas colleges are being added to districts that are already sufficiently provided with colleges. Take for instance the district of Bakarganj. Besides the Brojomohan Institution a college at Chakhar is considered by the Government as an urgent necessity, while 24-Parganas or Dinajpur district has no college. Again, Mymensingh must have an additional Sardah college—I do not know if I am pronouncing the word correctly—while Midnapore can safely continue with one. One Sanskrit college is considered good enough for the whole province while any number of Islamic Intermediate Colleges are being reared up at different places. In the primary sphere, for want of general schools thousands upon thousands of Hindu boys have to read in Maktabs but still no provision is being made for the education of Hindu boys in primary schools of their own.

Take the case of Viswa Bharati, which has been referred to by my honourable and learned friend Mr. Goswami. It is true that in the revised estimates for 1940-41 as also in the budget estimates for 1941-42 provision has been made for the grant of Rs. 25,000 to Viswa Bharati but it is no secret to-day that though the budget estimates for 1940-41 and the revised estimates for the same year mentioned that provision money has not been paid out to the Viswa Bharati, though it cannot be contradicted that it is one of the most useful institutions in the whole province—possibly I may add the whole country. It is an institution at the head of which is one whose writings have provided intellectual moral and spiritual food for Hindus and Muslims alike, and yet the provision which was made last year has not yet been acted upon and the provision which has been made in the present Budget estimates will, I am afraid, not be acted upon. But I shall have to say more on the subject when we deal with the cut motions.

Now, Sir, it is on these facts and it is on this background that the Government of the day insists upon and promises us new taxation. On the figures put forward by the Finance Minster himself, which I have tried to analyse and dissect within the short time at my disposal, I have endeavoured to show that the Government have no further claim on the tax-payer, no further claim at any rate until the Government can show a more constructive and a less communal record.

Then, as regards the taxation policy itself, I maintain, Sir, that the whole taxation policy is wrong. It has laid an ever-increasing burden on the poor, the middle-class and the masses leaving the privileged and the capitalist section aside. The voices emanating from the castles of the nobles and the mansions of the wealthy make themselves heard in

the Councils of the Government, but the voices which emanate from the humble cottages of the poor—by poor I mean the poor middle-class, the poor tiller of the soil, the sweated and sweating industrial labourer —do not make themselves felt. This policy of resorting to taxes which almost exclusively drain these classes will, I think, reduce the prosperity of the province and of precisely the classes which form the backbone of the province and constitute the mainstay of its economic structure.

The Hon'ble Finance Minister has gone further. He has ended his written speech with a threat. This is what he has said:

> "I must however make it plain that, in the unlikely event of the Legislature refusing to empower Government to raise the necessary additional revenues, although there will be no time for us to prepare and present fresh estimates and the House has perforce to be asked to vote on the estimates now in members' hands, Government could not regard such grants as anything more than a makeshift to be used so that administration may proceed in constitutional form. It would of course be necessary to subject the whole Budget to drastic reductions, reductions that will not only paralyse any attempts to extend our beneficent activities but will seriously jeopardise the continuance of a number of essential services now in operation."

Sir, this is almost an ultimatum, an ultimatum to stop expenditure on nation-building activities, if the Sales Tax Billl is not passed. If the Finance Minister thinks that he can manipulate and exploit the budget in order to force the Opposition to support his Bill, he is very much mistaken—I shall say he is sadly mistaken. He must convince the House of the merits of his Bill. He must satisfy us about the schemes of expenditure and produce concrete plans of social and economic reform. We are not prepared to take him on trust. I say, Sir, in all seriousness that we are not prepared to take him on trust and give him a blank cheque for expenditure and a general power of attorney for imposing new taxation. (Applause from the Opposition benches.)

The Hon'ble Mr. H. S. SUHRAWARDY: Mr. Speaker, Sir, I have listened with great patience and even with some forbearance to the speeches that have been delivered in this House on the budget proposals and except some generalisations and the utterances of political cliches to which we are now more or less accustomed, there has been little uttered which may lead me to give a detailed answer to the criticisms on the subject. Before, however, Sir, I deal with those high lights who have taken the floor this evening, may I congratulate those honourable members of the Congress Opposition who are to-day adorning the

benches for not following their colleagues out into the wilderness. Their presence here, Sir, is a source of great strength to us because in them we see a constitutional Opposition whose criticisms we value and without whose presence no Government can properly function. Sir, I wish to state here that I repel the statement made by some honourable members—I believe, one of them was Mr. Manmatha Nath Roy—to the effect that it is no use criticising this Government because their voice is merely a cry in the wilderness. It is not so, Sir. My presence here amongst you, in spite of indisposition during all these days, is proof that we are most anxious to listen to your criticisms even though they may be wholly and entirely destructive, unpalatable and unwarranted.

Now, Sir, the criticisms on the budget have untortunately taken the turn of an attack on the Sales Tax proposal regarding which ample opportunities will be vouchsafed to the honourable members of the House to have their say once more. I regret, Sir, that this budget discussion has been utilised for anticipating speeches which, I am sure, will again be uttered by the honourable Leader of the Opposition.

Sir, may I refer, before I take up the points raised by other honourable members, to the very considered speech or statement delivered by the ex-Finance Minister, the undoubted master of finance in this House—for though he is an ex-Finance Minister he is not an ex-master of finance. Sir, I do not agree with the manner in which he has juggled with the budget figures. I could have juggled with them in a similar manner, and instead of showing a deficit could have shown a surplus and have satisfied everybody that we were on the high road to prosperity, but the picture which I would then have presented to this House would have been wholly erroneous and for the sake of getting some temporary applause for placing a surplus budget in this House, I would not have performed the duty which has been cast upon me of piloting the finances of this province into safe waters. Sir, I have not yet heard any Finance Minister after placing a budget with or without a closing balance relying upon savings from the same budget to build up a closing balance. The 33 lakhs which has been set down as the closing balance is, in fact, no closing balance at all. If we reserve the moneys necessary for the Reserve Bank and for the Treasuries which we have got statutorily to do, we have no closing balance next year, but to add to this amount anticipated savings and to present a budget on the basis of anticipated savings is something which only a master of finance can do but to which an ordinary Finance Minister like myself, cannot aspire! Sir, it is easy to increase the closing balance by means of short-term loans, but that is not a safe closing balance, nor is it a balance upon which one can rely to prove the solvency of the province. Mr. Sarker says—add 65 lakhs to 33 lakhs and you will have a comfortable surplus. But some day it will have to be paid, if not

this year at least next year, and if we want to place the finances of the province on a sound footing, we had better face the deficit and our unhappy position as early as possible.

He then turns round and says that our export duty on jute may increase. Certainly it may increase. Nobody knows what will happen to the war. If Hitler's prognostications and threats come true, then the jute price will go down to such an extent that even my optimistic remark, namely, that there is a possibility of increase in shipping will be falsified and the gap between expenditure and revenue receipts will be increased much more considerably. If by some chance there is peace, why the entire budget will be thrown out of gear. This budget has been framed on the basis of the continuance of the war and not on the basis of peace, and what actually will be the increase in our jute duty nobody can forecast.

Then, Sir, Mr. Sarker has gone on another basis, namely, to decrease the gap between revenue and expenditure. First of all, he gives us a comfortable closing balance, then he turns his attention to the above aspect, but cannot in any event reduce the deficit below 60 lakhs. He says that the sum for commutation of pensions should not exceed 6 lakhs, and we should borrow money for this service as the Punjab and some other province have done.

Sir, let us look at the budget to find what took place when Mr. Sarkar happened to be the Finance Minister of this province. In Mr. Sarker's time, I think provision was made for about Rs. 13 lakhs or so to be spent for the purpose, whereas I have provided about Rs. 11 lakhs only. At that time Mr. Sarker did not think it fit and proper to borrow for this service of commutation of pensions. I do not see any reason why we should do so at this stage for such small financial capital expenditure. It is not proper for Government to raise avoidable loans, and I think Mr. Sarker realises more than anybody else that in the present condition of Bengal's finances it is extremely doubtful whether Bengal will be able to raise a substantial loan. Our finances are in a mess, because, we have not attempted to look ahead or to build them on solid foundations. If we had looked ahead, possibly this tax would have been levied a bit earlier and its provisions would have been less stringent. We would have been solvent and at that time we could have raised a loan. At the present moment, unless we are in a position to put our finances on a sound basis, it is no use talking of raising a loan.

Sir, before I pass on from this subject of commutation of pensions, I may inform the House that this system is a paying proposition for Government. It is not a gift to our servants or to "ungrateful

employees" as one honourable member has put it in a very undignified manner, but it is an amount which is paid to them in lieu of a portion of their pension and which serves to lighten the rigours of their old age and at the same time brings in profit to Government.

Then Mr. Sarker spoke of the 8 lakhs of rupees which we have set apart for the purchase of a piece of land just near the High Court. Other members have also referred to it. I shall dispose of it in passing. This 8 lakhs of rupees is an investment. If it is not met from this budget, it will have to be met from the next budget if the land is still available. But the urgency of the situation is this: the land belongs half to the Imperial Bank and half to the Government of India. I remember some honourable member with a somewhat mean disposition talking about the sale of this piece of land through brokers and sniggering at that suggestion. I may point out to this member that there are no brokers to effect its sale because the land happens to belong partly to the Government of India and partly to the Imperial Bank, and the Imperial Bank is anxious to dispose of it. This land, I may tell the House, will be most useful for Government offices. Further, it is next to the High Court, and the High Court which has put in a proposal for enlarging its offices will probably encroach upon this land, and it is for this reason that we have thought it necessary to include this item in our budget. If we lose this piece of land, it is quite likely that we shall not be able to get a suitable piece of land anywhere near by, and we may have to continue to carry on our offices in wretched buildings which will ultimately mean a loss to Government. But if this land is purchased, it will be an asset to Government—it has been examined financially—and we hope that it will mean a saving for Government rather than a loss.

Then, Sir, Mr. Sarker has raised a proposal regarding taxation on foreign liquor and other things. Possibly these things will come in due course. I have pointed out to this House over and over again, one single scheme of ours, namely, primary education, cannot be financed with the money at our disposal or even with the proceeds from the Sales Tax, because 1 crore 37 lakhs or 1 crore 54 lakhs is the ultimate cost. Therefore other taxes wil have to be levied. If you add to this, rural dispensaries, and rural water-supply, it is quite clear that we shall have to look round for further taxation. This year we have set apart Rs. 20 lakhs more for primary education, and we hope this amount will go on increasing by leaps and bounds as primary education will be introduced in the various districts.

Sir, Mr. Sarat Chandra Bose seems to have thought that I am in need of congratulation and look forward to them. I may tell him that I have no wish to receive congratulations from any one—I am only doing my duty and carrying out what I consider to be the right thing.

I do not want to impose any tax if I can avoid it. I know it makes us unpopular, but we cannot shirk the responsibility we have undertaken. What is the value of framing a surplus budget when everybody knows that in the state of our finances we must have a deficit. Every one has his own ideas as to what expenditure should not be incurred, but no one has been able to bridge the gap sufficiently. Consequently the necessity for taxation has been clearly made out by all the honourable members of the House, whether of the Opposition or those who are with us. (MR. SASANKA SEKHAR SANYAL: What about retrenchment?) I admit there is a demand that we should reduce the pay of our officers. As I have pointed out over and over again, there is a certain standard which must be observed not only for this province but for India as a whole. But the pay we give to our officers compares unfavourably with the pay that is given by the other provinces including the Congress provinces. In our province our officers get much less than those in the other provinces, and it would not be fair to them to reduce their pay still further. You can reduce their pay almost to nothing if you like, but you will irretrievably damage the standard of administration. There are three things which you must keep in mind—efficiency, proper remuneration, and you must keep them out of temptation. Mere reduction of salaries is not sufficient. You may save your money thereby, but the morale of the administration may be destroyed. Some honourable members have spoken about retrenchments; but we have not heard any constructive suggestions from them. I shall be very glad indeed if honourable members, instead of merely repeating that there ought to be retrenchments come forward with proposals.

Sir, Mr. Sarat Bose was all right as long as he indulged in generalisations, but as soon as he took up figures he got beyond himself. I would respectfully request him in future to just confine himself to generalisations in which he is an adept and not take up figures in which unfortunately he is at sea. For instance, he takes up the budget figures of 1935-36—revenue receipts figures—and compares them with the revenue figures of 1941-42 or 1940-41. He does not realise that there have been many changes in accounting. To give a small example, Rs. 60 lakhs of adaptation receipts now finds place on the revenue side which was not there in 1936-37, nor even in 1937-38, nor in 1938-39. Consequently, this revenue figure has to be brought down by 60 lakhs. Similarly, there have been other changes in the accounting and there is no such amount of Rs. 3 crores available to us. As I have pointed out before, the entire surplus available to us after the Niemeyar Award has been somewhere in the region of Rs. 80 lakhs, of which a considerable sum has gone to meet the expenses of the new Constitution, leaving about Rs. 65 lakhs only to be spent on the nation-building departments.

Then, Sir, he repeats—I am not able to find out where the honourable member has got the figure from—that the increase in expenditure on nation-building departments is in the region of Rs. 7 lakhs. I could not make out that figure. I know that it is much more. I know that a sum of at least Rs. 34 lakhs extra has been allotted. Honourable members who cannot appreciate the significance of figures, because they are not used to the budget, have accepted the statement made by some newspapers as gospel truth, and have voiced them on the floor of this House.

Sir, Mr. Sarat Chandra Bose tells us—just to give another example—that there has been an increase under the head "General Administration" to the extent of Rs. 14 lakhs. Just think of it, Sir. If he had read the budget (Mr. SARAT CHANDRA BOSE: I have read it. You just read it.), he would have found that this is an accounting adjustment. This year Rs. 9 lakhs which was inserted in the budget of the Debt Conciliation Department has been transferred to "General Administration". It is a pure case of accounting and not a case of increased cost.

Now I come to the "Police" budget. Mr. Sarat Chandra Bose compares our cost with the cost of the police in other provinces. It is no use just dishing up figures. You must consider the number of people that the police have to cater for, as well as the area of the province they have to administer. If you do that, you will find that Bengal is the cheapest so far as the police administration is concerned. (Rai HARENDRA NATH CHAUDHURI: Question.) Why talk about Madras, Bombay and the United Provinces? You may as well compare Bengal's cost with that of Orissa and then turn round and say that Bengal's expenditure ought to be much less. (Laughter.)

Then, Sir, Mr. Sarat Chandra Bose discusses a statement of mine which he characterises as an admission on my part. Sir, it was not an admission; it was a statement which I made in the House so that you should realise the difficulties of this Government. He charges this Government with lack of administrative organisation and with putting forward a pitiful tale. It is nothing of the kind. It is only a legacy of the old Government which has not been rectified. The Agriculture and Irrigation Departments, to which my remarks refer, are technical departments, but there is no machinery for the purpose of creating officers whom we can utilize in these departments. This Government has started an Agricultural Institute in Dacca, and we hope that in course of time we shall be able to produce persons who will be able adequately to discharge the functions of the Agriculture Department.

Mr. Sarat Chandra Bose also charges us with paying out grants in the form of petty doles on a number of ineffective measures. I will

leave out his charges regarding communal patronage and invidious and discriminatory schemes. As they are more or less directed against the Education department, I have no doubt that the Chief Minister, when he will come to move his budget, will be able to give a satisfactory answer. But let us see what are the doles about which Mr. Sarat Chandra Bose speaks. As I have said, Sir, if he had confined himself to generalisations, it would have been a good thing. Can he say that there is no scheme and that there is no plan? I know that Mr. Sarker is very fond of using the words "plan," "planned scheme" and so on. Unfortunately, however, he has not given us sufficient opportunity to place that before the country. I think it will take us some time in order to come up to the standard set up by Mr. Sarker.

Now, Sir, as I have said, would you consider Rs. 20 lakhs for furthering the primary education a dole on an ineffective venture? Would you consider Rs. 10 lakhs set apart for water-supply a dole on an ineffective venture? Would you say that until a proper scheme had been prepared and you knew exactly from before how the money should be spent—which tube-wells should be sunk and which tanks excavated—we should hold our hands, and should not pay any money to the people in the mufassal who are thirsting for water? Would you say that the amount of money which is set apart for "Public Health" is a dole? If this experiment of ours succeeds for which we have set apart Rs. 1½ lakhs, we shall have to spend something in the region of Rs. 35 lakhs annually. Would you say that we should not have taken up nursing and that we should not have made any arrangements for nursing or promoting nursing in the Campbell Hospital or that we should not appoint a committee to go into the nursing question to have better nurses in the various hospitals until we can spend large sums of money on a whole and comprehensive nursing scheme? Would you say that the payment to the Jadavpur Tuberculosis Hospital on the basis of a scheme for its expansion or extension and recognition by Government of its utility is a dole on an ineffective scheme? I could go on giving instances after instances just to show that these statements made by Mr. Sarat Chandra Bose are of the usual political type, and uttered very facilely, very easily, in order to capture the imagination. But if one looks at the budget, he will find that each of the sums that we have paid are being paid on useful schemes and not on ineffective ventures. Would you again, for instance, say that Rs. 60 lakhs which we are spending on short-term loans a dole, or the vast sums of money which we spend for relief of agricultural distress as much in fact as is necessary to give relief and succour is a dole on an ineffective venture? Sir, we need money from this tax. As I have said before, the budget has been framed without making provision for any special distress, but already we see signs of it, and I am of opinion that the gap in the revenue expenditure and the receipts may still widen

if we pay adequate sums of money for the purpose of relief of the distressed in some districts in Western Bengal and North Bengal which are crying for our assistance. I would like to assure the House that on no account would I have suggested taxation had we not felt that it was necessary for the purpose of ordinary expenditure.

I would like Mr. Abdur Rahman Siddiqi to realise that the sum of Rs. 20,000 which has been allotted for an Irrigation Research Station is not the sole sum that we propose spending on it. This institution is expected to cost Rs. 6 lakhs in the course of five years. This is just the beginning. We are reorganising the Cinchona Department. Is this a dole on an ineffective scheme? I submit, Sir, that this is something which will redound to the credit and the benefit of the province. We are creating a Fisheries Department which is a new scheme. We are improving communications all over the province. We are spending monies which had hitherto been lying unspent, and we are incurring increased expenditure on this score. We have increased expenditure on debt settlement boards to relieve the poor people of Bengal from the clutches of *mahajans*, money-lenders and landholders. Sir, in this way we have been spending money on nation-building departments. We lay claim that when we will give an account of our stewardship, the country will be with us and not with Mr. Sarat Chandra Bose and his colleagues.

Sir, one word more and I have done. It is with regard to the jute policy of the Government. As much has been said by honourable members from various parts of the House, I think I should refer to this in brief. It has been stated that the jute policy of the Government has been a failure and the steps that Government have taken have not benefited the agriculturists. Sir, I not only join issue there, but I claim that it is not correct even in one particle. The policy that government have been pursuing has benefited the agriculturists, and I hope will continue to benefit them (Cries of "Question, question" from the Opposition Benches.) Those who are against this policy of the Government—let me, Sir, come to my conclusion—and particularly, I refer to Mr. Shamsuddin Ahmad and his group, I characterise as the enemies of the people and the enemies of the agriculturists. They turn round and blame the Government because the price of jute has come down. They say that our policy has not been successful because jute is selling at a low price. The price of jute fell because the enemies of the jute-growers began to move amongst them and tell them that Government would have to give up the policy of regulation and restriction. It was from that time that the price began to fall and the people on the other side are wholly and solely responsible for it. As long as the trade felt that Government would continue its policy of restrictions unhampered,

the price of jute was maintained, but as soon as these mischievous people went amongst them and began to tell them that they should not accept the policy of Government——

Mr. M. SHAMSUDDIN AHMAD: Sir, the Hon'ble Minister has called me and my party as enemies of the people. Let him face the public anywhere he likes on the jute policy. Sir, Mr. Suhrawardy has just now stated that Mr. Shamsuddin and his party are the enemies of the people. I ask him, I challenge him to go and face the people.

Mr. SPEAKER: It seems that you are not accustomed to parliamentary criticisms. You on your side have been attacking Government day after day as traitors, and if they now say that you are the enemies of the people, it is a pity that you cannot stand it.

Mr. SASANKA SEKHAR SANYAL: On a point of order, Sir. If the Hon'ble Minister was heard saying that the people who had opposed the Government jute policy were mischievous people, would it be parliamentary for us to say that the key to the Government policy is the dirty linen of the *fatka* market?

The Hon'ble Mr. H. S. SUHRAWARDY: You may say anything you like.

Mr. SPEAKER: Mr. Sanyal, I would have certainly allowed it, but you are aware as a lawyer that the manner in which you have raised it makes it perfectly clear that it is not a point of order.

The Hon'ble Mr. H. S. SUHRAWARDY: The challenge thrown out by Mr. Shamsuddin Ahmad is somewhat ridiculous. I have addresed large audiences—much larger than it will be the fortune of Mr. Shamsuddin Ahmad to get together—and these large audiences have accepted the Government policy and they have characterised Mr. Shamsuddin Ahmad and his party as——

(There was much disturbance in the House.)

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I shall recount in a few words the history of the policy of Government regarding jute in order, I hope, to lay for ever the uninformed criticism that has been levelled against it from various parts of the House. Sir, the policy of Government has been to save the industry from the beginning to the end, that is to say from the jute-grower up to the manufacturer and exporter. The first Ordinance saved the manufacturing industry and permitted them to come to an agreement amongst themselves. The steps that we took in August, 1939—which seems to have been

forgotten by the honourable members—led to the promulgation of an Ordinance fixing the minimum price of jute in the *fatka* market at Rs. 36-8 and at Rs. 8-14 in the hessian *fatka* market, and this changed the situation. It has been admitted by everyone—by all the papers and by all honest men—that it put crores and crores of rupees extra into the pockets of the agriculturists——

Mr. NIHARENDU DUTTA MAZUMDAR: Arrant nonsense!

Mr. SPEAKER: Mr. Mazumdar, I am under the painful necessity of asking you to leave the House.

Mr. NIHARENNDU DUTTA MAZUMDAR: Sir, you have ruled that "nonsense" is parliamentary.

Mr. SPEAKER: I think you are perfectly entitled to say any argument as "nonsense"—it is not unparliamentary. There it is used in the sense in which it may be used. But I do say that it is an obstruction to the proceedings of the House if it is used in the midst of a speech, in the manner you have done.

Mr. NIHARENDU DUTTA MAZUMDAR: Under section 11 of the rules, I am entitled to do so.

Mr. SPEAKER: I am sorry.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, may I know under what rule you ask me to leave the House?

Mr. SPEAKER: I will again say that if any member chooses to interrupt a speaker in the midst of his speech, it will make parliamentary discussion impossible. If you are prepared to do so, I think it is better that you should say so plainly. Parliamentary life is such that you have got to accustom yourselves to provocation, to hits and counter-hits, and if anyone is so touchy that he cannot stand for five minutes a criticism when he himself criticises the other side, then it is impossible to carry on parliamentary discussion.

Mr. SASANKA SEKHAR SANYAL: We give hit for hit.

Mr. SPEAKER: Please don't interrupt. Criticise the Government as much as you can when the occasion arises. But to jump up in the midst of a speech and make a demonstration does not befit the dignity of a member of the House. I hope you will not compel me to adopt the course which I have a right to do under the rules.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, I wish to make a statement and I hope you will be good enough to allow me to do so.

Mr. SPEAKER: I will allow you after the Hon'ble Minister finishes.

Mr. FAZLUR RAHMAN: May I know, Sir, if Mr. Niharendu Dutta Mazumdar will comply with your order or not?

Mr. SPEAKER: Order, order. My duty is to see that Assembly proceedings are conducted in a proper and orderly manner. But at that moment I found Mr. Nirahendu Dutta Mazumdar obstructing the proceedings of the House. Under rule 16 of the Bengal Legislative Assembly Procedure Rules I have got the power to preserve order and have all powers necessary for the purpose of enforcing my decisions on all points of order. I may direct any member whose conduct is in my opinion grossly disorderly to withdraw immediately from the Assembly, and any member so ordered to withdraw shall do so forthwith and shall absent himself during the remainder of the day's meeting. And if he does not carry out my order, I can certainly suspend him for the remainder of the session.

Mr. SANTOSH KUMAR BASU: Am I to take it that your considered decision is that Mr. Niharendu Dutta Mazumdar was interfering in such a way as to deliberately obstruct the proceedings of the House by his disorderly conduct?

Mr. SPEAKER: Yes, that is my decision.

Mr. NIHARENDU DUUTTA MAZUMDAR: I put it to you, Sir, that I have made my submissions on this question, and I have said that I am prepared to abide by any decision you wish to pronounce in compliance with any of the rules, and wanted to know under what rule you wanted me to withdraw, and under what rule you found my conduct grossly disorderly and obstructive. In view of the fact that I uttered in the whole session of to-day only two words in the House, namely "arrant," "nonsense," in reply to the observations made by the Hon'ble Minister, exercising my rights under section 11 of the Bengal Legislative Assembly Procedure Rules, I hope you will be good enough to tell me under what rule you are justified in making an order of this nature. And I must refer you, Sir, to the previous occasion when such a question had actually arisen, and I had also a word from you personally about that matter, my standpoint having been right.

Mr. SPEAKER: All I say is that when I was asking the members [illegible] you stood up and began to make

remarks which, in my opinion, was a definitely grossly disorderly conduct on your part. I have therefore directed you under rule 16 to withdraw from the chamber.

Mr. SARAT CHANDRA BOSE: As the Leader of the Opposition, I must say that I regret your decision and I am constrained to support the position taken up by Mr. Niharendu Dutta Mazumdar. If one remark following on the observations of the Hon'ble the Finance Minister is construed as a disorderly conduct meriting withdrawal from the chamber, then not only Mr. Niharendu Dutta Mazumdar but we all shall withdraw from this House.

Mr. K. SHAHABUDDIN: May I ask you, Sir, to name them?

Mr. SARAT CHANDRA BOSE: Am I to understand, Mr. Speaker, that Mr. Shahabuddin can ask you to name somebody?

Mr. SPEAKER: He is exactly in the same position in obstructing the proceedings of the House as Mr. Niharendu Dutta Mazumdar.

Mr. NIHARENDU DUTTA MAZUMDAR: If he is exactly in the same position with myself, would you ask him to withdraw from the Chamber also?

Mr. SPEAKER: If you do so the next time, Mr. Niharendu Dutta Mazumdar, then under the rules I shall have to order you to withdraw from the Chamber and to absent yourself for the remainder of the session.

Mr. M. SHAMSUDDIN AHMAD: May I submit, Sir, that Mr. Suhrawardy was using words when I was speaking which were not highly objectionable but also very insulting, and in view of that fact the two words "arrant" and "nonsense" used by Mr. Niharendu Dutta Mazumdar ought to have been uttered three times and not only once.

Mr. SARAT CHANDRA BOSE: The only parliamentary protest we can make under the circumstances is to withdraw from the House.

(At this stage, all the Opposition members belonging to Mr. Sarat Chandra Bose's party and the Krishak Proja and the Independent Scheduled Castes parties left the Chamber in the midst of uproars.)

The Hon'ble Mr. H. S. SUHRAWARDY: I was referring to the encomiums which have been passed on the Government at the time when the Ordinance was issued and which, according to the opinion of some persons, has resulted in putting crores and crores of rupeees extra into the pockets of the agriculturists. It was owing further to these Ordinances that war, instead of having a depressing effect, raised the price of jute. Thereafter, Sir, sand-bag orders were responsible for a further increase, but had Government not stepped in at the

crucial moment, there would have been a disaster. Then came a spectacular rise in prices. At that time I was contemplating the fixation of a maximum price in order to prevent over-speculation. I regret, Sir, that that was not done, because the prices reacted, and there was such a terrible panic owing to the overrunning of all the European countries by Hitler, the closure of the Mediterranean, the sinking of ships that had Government not stepped in at that time, the market would have crashed. It has been said that what did it matter if the market had crashed at the end of the last season, inasmuch as the jute was in the hands of middlemen and had passed out of the hands of the cultivators. You can say this now when the time has passed, and you can look wise, but I maintain that if Government had not at that time shown that it was alive to the situation and was prepared to take steps to keep up the price of jute and prevent the market from giving way to panic and the prices from crashing, the new market, that is to say, the market for the new season, would have opened very low, and the agriculturists could not have at the beginning of the new season, namely, in July, 1940, received any price worth the name. Some of you charge us with evil motives for having purchased bales at the end of the last season. Some of the honourable members, while supporting us, pity us for having failed, but I maintain that we did not fail, but we achieved what we set out to achieve, namely, high prices at the beginning of the next season for the cultivator and confidence in the market that this Government was alive to the situation and would not allow the prices to go down too low. It is this last feeling which the market firmly holds and which is voiced in all the commercial newspapers that Government is constantly making efforts to keep up the price of jute. That, I think, has been the greatest asset of these transactions. The beginning of this season opened with a high price for the cultivator, and although prices declined, they found a bottom which was certainly higher than what would have been reached had the season started with low prices. I maintain that this action of ours far from meriting your condemnation or your pity, has put crores and crores of rupees again into the pockets of the cultivators. And now we come to the new phase, the first agreement that we made with the mills and then the Delhi agreement. Can any one deny that if Government had not taken these steps, prices would have been next to nothing at the present moment? It is so easy, so facile for members who know next to nothing to get up and say that the policy of Government in respect of jute has been a failure. The difficulties which we have had to go through, the day-to-day trouble, the alarms, the panic to which everyone gives way from time to time, all these have to be carefully watched, and I lay claim that a time will come when shorn of the heat and controversy of the present day, we shall appraise the work which this Government has done and the services it has rendered to the jute-growing cultivator, the verdict of the country will be that we have done well.

Mr. SPEAKER: Mr. Suhrawardy, you must finsh your speech quickly. It is now prayer time; besides there is a black-out in the city and people must be able to go home in time.

The Hon'ble Mr. H. S. SUHRAWARDY: All right, Sir.

Well, Sir, my purpose further was just to place before this House the steps that Government have taken in order to meet the various difficulties in recording jute. I found Mr. Shamsuddin laying claim to these steps which Government have taken as if we awoke to the difficulties after Mr. Shamsuddin had presided over a meeting. Sir, these steps were under our consideration but we refrained from taking them earlier, lest in the confusion that was bound to arise the licenses would not have been issued in time. We have already taken steps for the purpose of correcting the records.

May I just say what we have done. We have ordered that all clerical mistakes should be rectified, including mistakes regarding entry of jute lands in wrong names. All objections filed during the objection stage, even those that were filed out of time, will again be reconsidered if application is made to do so. All facilities will be given to cultivators to grow jute on lands other than the lands on which they had grown jute this year. Of course the area will not be exceeded. Where there have been omissions of villages and omissions of individuals, we are taking steps to rectify those, provided that there is sufficient evidence still upon the land that jute had been grown last year. Instructions have been issued to all our recording officers that they must go out of their way to find out persons who grow jute and have not been able to put in applications in form No. 22 in due course and therefore have not been able to take out licenses.

So far as the policy of Government regarding regulation is concerned, we shall not allow jute to be grown on land more than one-third of the acreage. Government still adheres to that policy and will not allow any kind of agitation to divert it from that policy. (Cries of "Hear! hear!" from the Coalition benches.)

Sir, I am sorry I have no time to reply to many of the observations—some personal and some of a nature wholly outside the budget. Perhaps at some other opportunity I shall be able to answer them satisfactorily. I thank the House for the assistance they have rendered to Government during the period of discussion.

Adjournment.

The House was adjourned at 6-12 p.m. till 4-45 p.m. on Tuesday, the 4th March, 1941, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Tuesday, the 4th March, 1941, at 4-45 p.m.

Present:

Mr. Speaker (the Hon'ble Sir MUHAMMAD AZIZUL HAQUE, C.I.E., Khan Bahadur) in the Chair, 9 Hon'ble Ministers and 191 members.

Presence of police in front of the Assembly House.

Mr. JALALUDDIN HASHEMY: Sir, may I enquire why this huge police force, mechanised units, cavalry and infantry, have been posted just in front of the Assembly House? Is it at the instance of the Assembly Department or the Home Department?

Mr. SPEAKER: When I was coming I also saw that, and I was enquiring what the matter was.

Mr. SASANKA SEKHAR SANYAL: Is it our force or the enemy force? (Laughter.)

STARRED QUESTIONS

(to which oral answers were given)

Recognition of Dentists, and Homeopathy and Unani practitioners by Government.

*110. **Babu NAGENDRA NATH SEN:** (*a*) Will the Hon'ble Minister in charge of the Public Health (Medical) Department be pleased to state whether it is in the contemplation of Government to confer upon Unani and Tibbi practitioners and Homeopaths and Dentists the same privileges and status as are enjoyed by the registered medical practitioners registered under the Bengal Medical Act of 1914?

(*b*) Will the Hon'ble Minister be pleased to state whether Government contemplate to abandon the discriminatory treatment of the aforesaid various classes of medical practitioners under proper safeguards?

MINISTER in charge of the PUBLIC HEALTH and LOCAL SELF-GOVERNMENT DEPARTMENT (the Hon'ble Nawab Khwaja HABIBULLAH Bahadur of Dacca: The question of the grant of privileges to Unani practitioners and Homeopath similar to those enjoyed by medical practitioners registered under the Bengal Medical Act, 1914, has been under examination and will be finally considered as soon as the General Councils and State Faculties of Unani and Homeopathic Medicines are established. So far as Dentists are concerned the Bengal Dentists Act, 1939, confers on them privileges on lines similar to those conferred on registered medical practitioners by the Bengal Medical Act.

Mr. ATUL CHANDRA SEN: The Hon'ble Minister says that the question of the grant of privileges to Unani practitioners and Homeopaths will be finally considered as soon as the General Councils and State Faculties of Unani and Homeopathic Medicines are established. Will the Hon'ble Minister kindly state when he expects these General Councils and State Faculties to be established?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: I hope, within a month.

Ayurvedic Faculty.

***111. Babu NAGENDRA NATH SEN:** (*a*) Will the Hon'ble Minister in charge of the Public Health and Local Self-Government Department be pleased to state—

(*i*) the number of practitioners that have been registered under the State Faculty of the Ayurvedic system of Medicine;

(*ii*) the privileges, if any, that have been extended to such registered Ayurvedic practitioners;

(*iii*) the authority that administers the funds of this Faculty;

(*iv*) whether Government have any controlling power over the expenditure of this Faculty;

(*v*) who pays the salary of the Registrar and other officers of the Faculty; and

(*vi*) the contributions, if any, of Government to the funds of this Faculty?

(*b*) Are the Government considering the desirability of taking steps to accord to these registered practitioners the same privileges and to confer upon them the same status as are enjoyed by the medical practitioners registered under the Bengal Council of Medical Registration Act?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: (*a*) (*i*) 7,342.

(*ii*) and (*b*) The question of extending to Kavirajes privileges similar to those enjoyed by registered medical practitioners will be considered as soon as the Faculties of Unani and Homeopathic Medicines are established.

(*iii*) The funds are administered by the Faculty in accordance with rules framed with the previous sanction of Government.

(*iv*) Government have general powers of supervision over the finances of the Faculty under sections 12, 13 and 29 of the Statutes of the Faculty.

(*v*) The Ayurvedic Faculty.

(*vi*) Nil.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state when was the State Faculty of the Ayurvedic system of Medicine established?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: I could not give the information off-hand.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state whether the registered Kavirajes have enjoyed any privileges and distinctions since they were registered?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: Yes.

Mr. ATUL CHANDRA SEN: Will he kindly state what are those distinctions and privileges?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: I want notice.

Allowances drawn by members of the Assembly.

*112. **Mr. C. MORGAN:** Will the Deputy Speaker of the Bengal Legislative Assembly be pleased to lay on the table a statement showing—

(*i*) the names and addresses;

(*ii*) the amount drawn as—

(1) conveyance,

(2) travelling, and

(3) daily

allowances by each member of the Bengal Legislative Assembly during the periods, namely,—

(1) from 1st April, 1938, to 31st March, 1939;

(2) from 1st April, 1939, to 31st March, 1940; and

(3) from 1st April, 1940, to 31st December, 1940; and

(*iii*) the total amount spent under each head during the said periods?

Mr. M. ASHRAFALI (Deputy Speaker): (*i*), and (*ii*) A statement is laid on the table.

(*iii*) A statement is laid on the table.

Statement referred to in the reply to clauses (i) and (ii) of starred question No. 112.

Name and address.	Financial year, 1938-39.			Financial year, 1939-40.			Period from 1st April, 1940, to 31st December, 1940.		
	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Maulana Md. Abdul Aziz, Kumradi, Putiabari P. O., Dacca.	377 10	880 0	132 8	715 10	1,340 0	217 8	671 12	960 0	165 0
Mr. Meerza Abdul Hafiz, Tangail, Mymensingh.	1,086 0	1,230 0	182 8	624 7	1,500 0	247 8	622 14	1,100 0	185 0
Mr. Mia Abdul Hafiz, P. O. Bagua, Rangpur.	274 10	1,100 0	247 8	550 13	1,125 0	175 0	538 14	950 0	150 0
Mr. Abdul Hakeem, "Fairee Queene," Khulna.	225 14	1,010 0	157 8	303 12	1,340 0	195 0	172 15	840 0	120 0
Maulvi Abdul Hakim, Shehora, Mymensingh.	971 11	1,480 0	262 8	617 1	1,030 0	175 0	427 10	1,150 0	187 8
Maulvi Abdul Hakim Vikrampuri, Munshiganj, Dacca.	296 15	690 0	160 0	520 12	1,560 0	262 8	277 8	950 0	142 8
Mr. A. M. Abdul Hamid, Salgoria, Pabna	386 1	710 0	117 8	387 5	1,450 0	235 0	434 8	1,000 0	162 8
Mr. Abdul Hamid Shah, Vill. Bandulia, P. O. Taljanga, Mymensingh.	463 8	790 0	117 8	685 15	1,210 0	205 0	493 13	890 0	135 0
Maulvi Abdul Jabbar, Munshipara, Dinajpur.	246 5	670 0	92 8	462 2	1,250 0	195 0	376 8	770 0	122 8
Mr. Abdul Jabbar Palwan, Chunaduli, P. O. Gilabari, Mymensingh.	250 14	890 0	205 0	501 9	935 0	125 0	..	..	..

Maulvi Abdul Kader *alias* Lal Mia, Vill. and P. O. Barguna, Bakarganj.	178	4	800	0	107	8	506	11	1,250	0	197	8	317	1	940	0	157	8
Mr. Abdul Karim, Jamalpur, Mymensingh.	499	5	1,020	0	150	0	487	0	1,220	0	210	0	595	4	1,170	0	195	0
Maulvi Abdul Latif Biswas, Manickganj, Dacca.	1,248	14	1,510	0	257	8	775	10	1,650	0	272	8	387	2	840	0	140	0
Maulvi Abdul Majid, Majid Manzil, Mymensingh.	211	0	760	0	175	0	158	4	1,670	0	230	0	276	8	990	0	142	8
Mr. Syed Abdul Majid, Noakhali	1,118	9	1,660	0	312	8	1,386	11	1,260	0	197	8	709	4	930	0	147	8
Maulvi Abdul Wahab Khan, Barisal	254	10	920	0	247	8	212	3	2,030	0	285	0	430	6	900	0	145	0
Maulvi Abdul Wahed Bokainagari, Ashtagar, P. O. Ramgopalpur, Mymensingh.	304	6	740	0	117	8	568	2	1,420	0	230	0	502	4	910	0	150	0
Mr. Abdulla Al-Mahmood, Serajganj, Pabna.	885	7	1,610	0	245	0	383	7	1,220	0	200	0	523	9	1,240	0	205	0
Khan Bahadur A. F. M. Abdur Rahman, Basirhat, 24-Parganas.	205	4	1,050	0	222	8	357	8	1,910	0	280	0	199	4	1,110	0	175	0
Mr. Abdur Rahman Siddiqui, Lyons Court, Lyons Range, Calcutta.	.		.		142	8			..		85	0	..		..		172	8
Mr. Abdur Raschid Mahmood, Serajganj, Pabna.	326	1	670	0	107	8	590	11	1,680	0	275	0	317	12	990	0	165	0
Maulvi Abdur Rasheed, Vill. and P. O. Mahata, Burdwan.	269	6	1,110	0	162	8	159	0	1,500	0	227	8	104	7	940	0	145	0
Khan Bahadur Maulvi Abdur Rauf, Munshidanga, P. O. Makarda, Howrah.	454	1	40	0	255	0	592	14	..		232	8	522	12	..		205	0
Khan Bahadur Shah Abdur Rauf, Rangpur.	987	12	1,000	0	165	0	482	8	1,230	0	235	0	168	4	460	0	65	0

Name and address.	Financial year, 1938-39.			Financial year, 1939-40.			Period from 1st April, 1940, to 31st December, 1940.		
	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Maulvi Abdur Rezzaq, Feni, Noakhali	366 10	880 0	120 0	688 14	1,490 0	250 0	408 10	950 0	150 0
Maulvi Md. Abdus Shaheed, 76, Malitala, Dacca.	487 10	690 0	127 8	694 8	1,460 0	242 8	846 10	1,000 0	167 8
Khan Bahadur Abidur Reza Chowdhury, Comilla, Tippera.	616 7	540 0	92 8	720 12	1,260 0	192 8	662 3	960 0	135 0
Maulvi Abu Hossain Sarkar, Gaibandha, Rangpur.	177 4	800 0	120 0	444 6	1,360 0	220 0	235 13	920 0	137 8
Mr. Md. Abul Fazl, Madaripur, Faridpur.	552 15	680 0	117 8	663 12	1,390 0	227 8	451 12	870 0	145 0
Maulvi Abul Hashim, 2, Parker Road, Burdwan.	522 13	1,270 0	202 8	126 4	1,030 0	175 0	120 7	940 0	142 8
Maulvi Abul Hossain Ahmed, Dhala, P. O. Jahanjail, Mymensingh.	322 14	840 0	117 8	599 12	1,350 0	280 0	673 15	910 0	150 0
Maulvi Abul Quassem, 24, Golam Sobhan Lane.	..	..	120 0	..	..	232 8	..	..	192 8
Maharaja Shashi Kanta Acharyya Chowdhury, Mymensingh.	577 8	770 0	132 8	750 12	1,290 0	220 0	404 4	960 0	170 0
Maulvi Aftab Ali, Chittagong Port, Chittagong.	61 9	380 0	180 0	536 8	940 0	152 8	380 5	950 0	150 0
Khan Bahadur Ahmed Ali Enayetpuri, Enayetpuri, P. O. Shajiali, Jessore.	257 7	630 0	95 0	105 11	1,430 0	207 8	102 3	1,290 0	202 8

Maulvi Ahmed Ali Mridha, Vill. Sarjankandha, P. O. Rajbari, Faridpur.	115	13	1,050	0	160	0	287	15	1,330	0	220	0	298	2	1,050	0	157	8
Maulvi Ahmed Hossain, Gaibandha, Rangpur.	678	12	1,490	0	215	0	483	5	1,400	0	230	0	389	3	1,080	0	162	8
Khan Bahadur Alfazuddin Ahmed, Dhalhora, P. O. Tamluk, Midnapore.	67	12	760	0	110	0	167	5	1,060	0	142	8	84	5	865	0	132	8
Khan Sahib Amirullah, Vill. Charkakara, P. O. Basurhat, Noakhali.	479	4	910	0	125	0	791	5	1,350	0	220	0	496	10	930	0	155	0
Maulvi Md. Amir Ali Mia, Ghoramara, P. O. Rajshahi.	227	0	670	0	105	0	359	8	1,250	0	187	8	276	9	1,030	0	127	8
Maulvi M. Ashraf Ali, Natore, Rajshahi	..		..		..		1,015	6	..		217	8	215	7	..		195	0
Maulvi Asimuddin Ahmed, Vill. Chandpur, P. O. Shilmuri, Tippera.	246	8	750	0	110	0	641	0	1,360	0	227	8	684	12	920	0	155	0
Khan Bahadur Aulad Hossain Khan, Manickganj, Dacca.	283	8	840	0	130	0	438	14	1,300	0	220	0	339	15	930	0	140	0
Maulvi Azhar Ali, Pabna	378	13	1,050	0	167	8	644	14	1,170	0	192	8	293	5	1,260	0	205	0
Maulvi Syed Ahmed Khan, Vill. Hasandi, P. O. Kali Bijaynagar, Noakhali.	304	0	830	0	60	0	872	12	1,300	0	202	8	633	11	790	0	322	8
Mr. Sibnath Banerji, Brahman Rangolia, P. O. Sirgati, Khulna.	..		..		117	8	248	14	1,530	0	235	0	273	3	1,280	0	227	8
Mr. P. Banerjee, Daulatpur, Khulna ..	85	0	750	0	107	8	106	4	2,080	0	287	8	112	8	940	0	145	0
Mr. Pramatha Nath Banerjie, 69A, Harish Mukherjee Road, Calcutta.	..		..		125	0	..		..		205	0	..		..		147	8
Dr. Suresh Chandra Banerji, Comilla, Tippera.	237	4	660	0	100	0	556	14	1,430	0	215	0	298	12	1,290	0	205	0

Name and address.	Financial year, 1938-39.			Financial year, 1939-40.			Period from 1st April, 1940, to 31st December, 1940.		
	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Mr. Md. Barat Ali, Vill. Bankhua, P. O. Ullapara, Pabna.	178 2	630 0	97 8	323 8	1,270 0	207 8	326 6	1,240 0	195 0
Mr. Premhari Barma, Kalitala, Dinajpur.	358 15	1,140 0	155 0	465 10	1,400 0	240 0	488 14	990 0	167 8
Mr. Puspajit Barma, Central Road, Rangpur.	333 14	870 0	157 8	538 8	1,240 0	205 0	431 9	1,040 0	175 0
Mr. Shyama Prasad Barman, Raiganj, Dinajpur.	270 5	940 0	147 8	575 2	1,290 0	217 8	505 14	890 0	142 8
Mr. Upendra Nath Barman, Jalpaiguri	324 15	830 0	122 8	711 5	1,490 0	240 0	560 3	840 0	130 0
Mr. J. N. Basu, 33, Beadon Street, Calcutta.	..	..	100 0		..	235 0	..	..	160 0
Mr. Santosh Kumar Basu, 65, Diamond Harbour Road.	..	..	125 0	.	.	207 8	..	..	175 0
Dr. Gobinda Chandra Bhawmik, Mahisadal, Midnapore.	143 14	430 0	90 0	78 8	2,130 0	280 0	183 3	910 0	135 0
Mr. Lakshmi Narayan Biswas, Golapnagar, P. O. Damukdia, Nadia.	128 5	740 0	75 0	295 8	1,730 0	270 0	126 9	870 0	140 0
Mr. Rasik Lal Biswas, Vill. Narayanpur, P. O. Khalkula, Jessore.	116 7	945 0	115 0	116 3	1,660 0	160 0	145 15	960 0	207 8
Mr. Surendra Nath Biswas, Madaripur, Faridpur.	706 13	1,130 0	180 0	442 8	1,650 0	240 0	638 12	1,060 0	172 8

Mr. Sarat Chandra Bose, 1, Woodburn Park, Calcutta.	..		..		107	8	..		..		155	0	..		..		130	9
Mr. Jatindra Nath Chakravarty, Kurigram, Rangpur.	414	1	780	0	140	0	618	8	590	0	245	0	451	8	890	0	152	8
Mr. Satyapriya Banerji, Rajshahi ..	731	15	1,330	0	232	8	1,116	4	1,360	0	240	0	474	15	1,100	0	177	8
Mr. Narendra Narayan Chakrabarty, Vill. Hatuaria, P. O. Chak Chapari, Pabna.	385	8	920	0	205	0	421	14	1,010	0	157	8	229	5	530	0	77	8
Mr. Haripada Chattopadhyay, Sahibnagar, Nadia.	115	0	930	0	135	0	207	0	1,310	0	215	0	192	4	910	0	142	8
Mr. J. W. Chippendale, 8/1, Rainey Park, Ballygunge, Calcutta.	.		..		120	0	..		..		235	0	150	11	50	0	185	0
Rai Harendra Nath Chaudhuri, Baruagore, 24-Parganas.			..		.		1,098	0	..		457	8	456	0	..		190	0
Babu Radha Nath Das, Vill. Nawpara, P. O. Nadanghat, Burdwan.	75	8	920	0	130	0	62	0	1,730	0	222	8	62	0	1,220	0	180	0
Mr. Anukul Chandra Das, P. O. Goria, 24-Parganas.	143	3	40	0	205	0	143	3	50	0	252	8	..		..		135	0
Rai Sahib Krit Bhusan Das, Vill. Daffarpur, Raghunathganj, P. O. Murshidabad.	409	11	740	0	105	0	370	8	1,340	0	292	8	253	9	1,020	0	162	8
Mr. Monomohan Das, Kisboreganj, Mymensingh.	369	6	780	0	100	0	630	10	1,450	0	257	8	678	14	880	0	137	8
Babu Debendra Nath Das, Vill. Chhatinagaram, P. O. Saraswati Bazar, Birbhum.	..		..		105	0	82	2	510	0	242	8	184	8	890	0	142	8
Mr. Khagendra Nath Das Gupta, Jalpaiguri.	209	0	800	0	117	8	592	13	1,190	0	182	8	426	6	980	0	157	8

Name and address.	Financial year, 1938-39.			Financial year, 1939-40.			Period from 1st April, 1940, to 31st December, 1940.		
	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Dr. J. M. Das Gupta, 87, Ballygunge Place, Calcutta.	..	..	50 0	..	..	122 8	..	..	..
Mr. Narendra Nath Das Gupta, Khalisakota, Bakarganj.	268 8	810 0	125 0	551 8	1,360 0	222 8	373 11	885 0	127 8
Mr. Dhirendra Nath Datta, Vill. Gangchar, P. O. Comilla, Tippera.	174 12	870 0	132 8	466 0	1,440 0	222 8	516 2	970 0	155 0
Mr. Harendra Nath Dolui, Vill. Nischindipur, P. O. Ghatal, Midnapore.	194 3	920 0	145 0	136 12	1,700 0	227 8	181 3	930 0	142 8
*Mr. Sukumar Datta, Madhupur, Behar	346 0	910 0	117 8	35 0	1,490 0	180 0	136 11	1,520 0	225 0
Miss Mira Datta Gupta, 41, Hazra Road, Ballygunge.	..	..	165 0	..	..	202 8	..	..	172 8
Mr. Niharendu Datta Majumdar, Bajitpur, Mymensingh.	126 6	420 0	102 8	695 1	1,460 0	240 0	335 5	940 0	112 8
Mr. Upendra Nath Edbar, Bharat Kutir, P. O. Perojpur, Bakarganj.	293 9	700 0	100 0	372 8	1,530 0	252 8	306 6	870 0	135 0
Kazi Emdadul Haque, Bhogadanga, Rangpur.	284 0	750 0	135 0	442 9	1,660 0	195 0	434 12	960 0	205 0
Mr. M. Farhad Raza Chowdhury, Avla, P. O. Kotakpukur, E. I. Ry.	251 8	880 0	237 8	312 8	935 0	150 0	219 6	1,150 0	182 8
Begum Farhat Bano Khanam, Ramna, Dacca.	223 0	930 0	140 0	446 0	1,225 0	152 8	296 4	970 0	160 0

Khan Bahadur Maulvi Fazlul Quadir, Chandanpura, Chittagong.	272	5	860	0	120	0	636	10	1,500	0	247	8	360	15	890	0	137	8
Mr. Fazlur Rahman (Dacca), 16, Hasnidalan Road, Dacca.	994	7	940	0	175	0	609	2	1,290	0	210	0	431	14	840	0	137	8
Mr. Fazlur Rahman (Mymensingh), Sherpur Town P. O., Mymensingh.	741	1	1,430	0	197	8	594	11	1,250	0	227	8	423	10	1,060	0	152	8
Mr. Atul Krishna Ghosh, Kalagachia, P. O. Raigram, Jessore.	145	8	580	0	125	0	350	13	1,240	0	220	0	344	10	1,180	0	202	8
Mr. Giasuddin Ahmed, Vill. Charnandina, P. O Bansi, Mymensingh.	322	0	690	0	117	8	593	6	1,470	0	242	8	543	13	1,340	0	222	8
Mr. Shah Syed Golam Sarwar Hosaini, Vill. Shampur, Shahpur, P. O. Noakhali.	1,245	10	1,190	0	182	8	982	9	1,270	0	180	0	354	1	795	0	87	8
Mr. S. A. Gomes, Hasnabad, Dacca ..	..		..		120	0	..		.		235	0	..		..		177	8
Mr. T. C. Goswami, 1, Rainey Park, Ballyganj, Calcutta.	..		.		147	8	.				..		..		..		117	8
Mr. C. Griffiths, 46, Police Hospital Road, Entally, Calcutta.	..		..		162	8	.		..		192	8	..		..		180	0
Mr. J. C. Gupta, 23, Circus Avenue, Calcutta.	..		.		222	8					225	0	..		..		140	0
Mr. J. N. Gupta, Daspara P. O. Senhati, Khulna.	94	0	760	0	115	0	94	7	1,720	0	222	8	158	10	880	0	140	0
Mr. D. S. Gurung, Kalimpong, Darjeeling	206	4	850	0	125	0	683	5	1,630	0	215	0	568	9	970	0	200	0
Alhadj Gyasuddin Ahmed Chowdhury, Kartickpur, Faridpur.	266	9	1,040	0	157	8	617	4	1,215	0	150	0	502	3	980	0	142	8
Khan Sahib Hamiduddin Ahmed, Bajitpur, Mymensingh.	642	7	810	0	137	8	871	3	1,540	0	320	0	850	13	870	0	155	0

Name and address.	Financial year, 1938-39.			Financial year, 1939-40.			Period from 1st April, 1940, to 31st December, 1940.		
	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Mr. K. A. Hamilton, 41, Chowringhee Road, Calcutta.	..	..	140 0	..	..	142 8	..	..	102 8
Mr. Hasan Ali Chowdhury, Dhanbari, Mymensingh.	211 0	890 0	125 0	367 14	1,150 0	185 0	441 3	1,420 0	230 0
Maulvi Hafizuddin Chaudhuri, Setabganj, Dinajpur.	197 4	780 0	117 8	394 14	1,550 0	237 8	393 0	970 0	160 0
Mr. Md. Hasanuzzaman, Nangalkot, Tippera.	600 15	920 0	142 8	960 9	1,600 0	235 0	467 2	1,230 0	205 0
Khan Bahadur Hashem Ali Khan, Bibir Mahal, Barisal.	358 12	680 0	95 0	350 5	840 0	165 0	250 11	780 0	180 0
Mrs. Hasina Murshed, 11, Circus Range, Calcutta.	..	.	122 8	.	.	255 0	..	..	180 0
Khan Sahib Hatemally Jamadar, Mathbaria, Bakarganj.	170 4	980 0	147 8	425 10	1,270 0	200 0	294 8	1,190 0	190 0
Mr. Idris Ahamed Mia, Monakasha, Malda.	298 7	800 0	120 0	446 8	1,470 0	240 0	547 11	1,000 0	160 0
Mr. M. A. H. Ispahani, 5, Camac Street, Calcutta.	..	.	125 0	.	..	102 8	..	..	172 8
Khan Bahadur Salaluddin Ahmed, Ghatfaradbeg, Chittagong.	474 4	620 0	105 0	676 3	1,100 0	187 8	358 7	910 0	140 0

Mr. Syed Jalaluddin Hashemy, Vill. Tetulia, P. O. Tala, Khulna.	208	7	1,230	0	162	8	166	12	1,650	0	222	8	280	1	980	0	155	0
Khan Sahib Jasimuddin Ahmed, Diamond Harbour, 24-Parganas.	49	4	890	0	125	0	16	8	1,490	0	190	0	..		1,270	0	197	8
Maulvi Jonab Ali Majumder, Raghunathpur, Tippera.	549	7	790	0	130	0	619	3	1,300	0	205	0	637	14	1,000	0	167	8
Khan Bahadur Kabiruddin Khan, Netrakona, Mymensingh.	302	5	740	0	115	0	828	9	1,390	0	235	0	742	1	970	0	170	0
Sahibjada Kawan Jah Syed Kazem Ali Meerza, "The Palace," Murshidabad.	72	3	550	0	77	8	120	5	1,790	0	230	0	127	5	1,040	0	157	8
Mr. D. P. Khaitan, 25, Ballyganj Circular Road, Calcutta.	282	10	60	0	197	8	..		.		77	8	.		.		57	8
Mr. Debendra Lal Khan, Gope Palace, Midnapore.	67	2	720	0	107	8	87	8	810	0	130	0	68	4	1,070	0	170	0
Mr. Atul Chandra Kumar, Ariadanga, Malda.	1,002	12	1,300	0	215	0	410	8	1,380	0	195	0	553	9	940	0	157	8
Mr. Nisitha Nath Kundu, Dinajpur ..	313	13	760	0	120	0	519	11	1,380	0	217	8	243	1	880	0	147	8
Dr. Mafizuddin Ahmed, Sutrapur, Bogra	356	12	710	0	112	8	391	4	1,370	0	215	0	349	11	920	0	145	0
Maulvi Md. Mafizuddin Chaudhury, Thamoir, Dinajpur.	203	0	770	0	115	0	507	7	1,110	0	182	8	265	15	680	0	100	0
Mr. L. T. Maguire, 216/2, Lower Circular Road, Calcutta.	..		..		130	0	.		.		232	8	..		..		97	9
Maharajkumar Uday Chand Mahtab, "The Palace", Burdwan.	53	0	620	0	92	8	94	6	920	0	152	8	54	2	1,140	0	152	8
*Khan Bahadur Mahtabuddin Ahmed, Fulhat, Dinajpur.	187	4	830	0	130	0	189	4	1,630	0	227	8	397	7	890	0	142	8

*Since deceased.

Name and address.	Financial year, 1938-39.			Financial year, 1939-40.			Period from 1st April, 1940, to 31st December, 1940.		
	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Mr. Nikunja Behari Maiti, Kalagachia, Midnapore.	385 14	880 0	135 0	112 4	1,590 0	210 0	200 14	950 0	145 0
*Mr. Surendra Mohan Moitra, Ghoramara, Rajshahi.	356 0	860 0	145 0	624 8	1,470 0	260 0	223 11	910 0	142 8
Mr. Adwaita Kumar Maji, Saranga, Burdwan.	264 2	540 0	135 0	82 8	1,590 0	210 0	159 15	1,130 0	175 0
Mrs. Hemaprava Majumdar, Kashinagar, Tippera.	255 0	620 0	120 0	640 3	1,480 0	250 0	432 6	950 0	147 8
Mr. Iswar Chandra Mal, Contai, Midnapore.	84 7	500 0	67 8	97 13	1,800 0	212 8	175 9	1,050 0	182 8
Mr. Amrit Lal Mandal, Tangail, Mymensingh.	430 12	620 0	100 0	529 14	1,870 0	285 0	346 2	840 0	135 0
Mr. Banku Behari Mandal, Asansol, Burdwan.	74 4	580 0	90 0	297 7	1,340 0	222 8	167 10	930 0	147 8
Mr. Birat Chandra Mandal, Ballabhdi, Faridpur.	239 0	810 0	120 0	597 8	1,530 0	247 8	441 7	1,040 0	157 8
Mr. Jagat Chandra Mandal, 1st Kandirpar, Comilla.	651 4	620 0	105 0	582 8	1,320 0	232 8	475 12	850 0	147 8
Mr. Jogendra Nath Mandal, Barisal ..	227 10	900 0	175 0	424 8	1,350 0	172 8	341 8	950 0	200 0
Mr. Krishna Prasad Mandal, Sangat Bazar, Midnapore.	67 0	830 0	227 8	66 8	1,730 0	232 8	104 2	1,280 0	202 8

Mr. Maniruddin Akhand, Naogaon, Rajshahi.	285	1	570	0	82	8	365	10	1,460	0	215	0	193	7	950	0	147	8
Maulana Maniruzzaman Islamabadi, Kadambara, Chittagong.	306	4	900	0	137	8	874	11	2,140	0	197	8	628	13	880	0	135	0
Maulvi Maqbul Hossain, Kaitala, Tippera.	430	11	760	0	112	8	773	3	1,450	0	240	0	558	4	890	0	147	8
Mr. Masud Ali Khan, Panni, Karatia, Tangail, Mymensingh.	239	7	280	0	35	0	181	9	600	0	85	0	225	8	470	0	62	8
†Mr. Curtis Millar, 8, Hare Street, Calcutta.	.				177	8	.				167	8	.		..		117	8
Khan Bahadur Md. Ali, "The Palace", Bogra.	207	6	960	0	147	8	339	11	1,110	0	185	0	302	4	1,180	0	195	0
Mr. Md. Mohsin Ali, Meherpur, Nadia ..	224	2	830	0	62	8	235	10	1,180	0	180	0	222	13	1,220	0	172	8
Dr. Syamaprasad Mookerji, 77, Ashutosh Mukherjee Road, Calcutta.					87	8					177	8	..		.		..	
Mr. G. Morgan, Kalimpong, Darjeeling	1,080	14	1,180	0	200	0	659	6	1,080	0	177	8	488	3	930	0	150	0
Maulvi Moslem Ali Molla, Atrai, Rajshahi.	363	8	890	0	137	8	308	4	1,160	0	192	8	315	3	1,250	0	205	0
Maulvi Mozammel Haque, Bhola, Barisal.	848	4	1,150	0	60	0	474	3	1,200	0	207	8	635	12	1,110	0	180	0
Khan Bahadur Syed Md. Afzal, Pirojpur, Bakarganj.	707	2	1,610	0	252	8	818	2	1,920	0	332	8	328	7	840	0	137	8
Maulvi Md. Ibrahim, Feni, Noakhali .	240	8	810	0	117	8	603	0	1,320	0	217	8	543	5	920	0	150	0
Maulvi Md. Ishaque, Bogra .	303	8	820	0	132	8	469	8	1,390	0	217	8	535	7	1,010	0	165	0
Maulvi Md. Israil, Kishoreganj, Mymensingh.	930	4	1,080	0	202	8	741	12	1,370	0	242	8	426	12	1,230	0	205	0

*Since deceased.
†Since resigned.

Name and address.	Financial year, 1938-39.			Financial year, 1939-40.			Period from 1st April, 1940, to 31st December, 1940.		
	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Khan Bahadur Dr. Md. Siddique, Rol, Bankura.	450 5	1,160 0	180 0	376 0	1,225 0	187 8	296 4	990 0	167 8
Khan Sahib Md. Solaiman, Kanchrapara, 24-Parganas.	32 2	1,030 0	147 8	25 8	1,740 0	235 0	33 8	1,150 0	177 8
Mr. B. Mukherjee, Asansol, Burdwan ..	125 9	800 0	110 0	125 9	1,850 0	250 0	49 10	600 0	87 8
Dr. H. C. Mukherjee, 2, Dihi Serampore Road, Calcutta.	141 5	20 0	102 8	..	..	182 8	..	..	177 8
Dr. Sharat Chandra Mukherjee, Suri, Birbhum.	100 15	800 0	117 8	286 8	1,320 0	212 8	169 14	900 0	137 8
Mr. Pulin Behari Mullick, 59, Badridas Temple Street, Calcutta.	142 0	40 0	147 8	..	..	232 8	..	..	175 0
Mr. Ashutosh Mullick, Khatra, Bankura	166 12	390 0	125 0	655 12	1,430 0	180 0	284 2	1,120 0	180 0
Mr. Syed Mustagaswal Haque, Bagerhat, Khulna.	110 8	1,310 0	255 0	316 5	1,130 0	125 0	257 3	1,100 0	152 8
Mr. Dewan Mustafa Ali, Sarail, Tippera	361 9	800 0	105 0	739 15	1,440 0	235 0	551 8	860 0	135 0
Mr. Hem Chandra Naskar, 72, Belliaghata Main-Road.	..	..	87 8	.		200 0	..	..	200 0
Mr. K. Nooruddin, 11, Rawdon Street	..	..	102 8	..	..	..	..	..	..

Mr. Baroda Prasanna Pain, 2/3, Hindusthan Road, Ballyganj, Calcutta.	185	10	..		112	8	324	8	.		165	0	255	12	..		155	0
Sir Hari Sankar Pal, 92, Sobha Bazar Street, Calcutta.	..		..		92	8	..		..		135	0	..		..		205	0
Mr. Tarini Charan Pramanick, Monakasha, Malda.	192	4	830	0	125	0	183	0	1,770	0	235	0	380	14	860	0	140	0
Khan Bahadur A. M. L. Rahman, Jalpaiguri.	261	0	1,030	0	145	0	550	0	1,160	0	177	8	422	15	800	0	135	0
Mr. Rajibuddin Tarafdar, Bogra ..	1,056	15	1,190	0	187	8	543	4	1,290	0	210	0	415	7	960	0	162	2
Mr. Ramizuddin Ahmed, Chaudhuripara, Comilla.	740	0	820	0	135	0	946	6	1,530	0	240	0	620	5	960	0	157	8
Mr. Rezaur Rahman Khan, "May Fair", Ballyganj, Calcutta.	..		.		80	0					247	8	..		..		182	8
Mr. Charuchandra Ray, Basail, Mymensingh.	450	7	1,000	0	180	0	581	2	1,270	0	215	0	415	4	1,050	0	175	0
Mr. Dhananjoy Roy, Dacca ..	517	0	780	0	122	8	726	4	1,190	0	197	8	627	14	890	0	142	8
Mr. Kamal Krishna Ray, Barasat, P. O. Hadalnarainpur, Bankura.	254	12	550	0	82	8	360	0	1,600	0	257	8	290	7	760	0	130	0
Mr. Kiran Sankar Ray, 44, European Asylum Lane, Calcutta.	..		..		112	8	..		.		170	0	..		..		150	0
Mr. Kishoripati Roy, Midnapore ..	80	11	590	0	87	8	182	0	1,660	0	230	0	142	13	950	0	140	8
Rai Bahadur Khirode Ch. Roy, Chittagong.	364	5	1,020	0	160	0	764	12	1,130	0	180	0	458	9	1,000	0	152	8
Mr. Manmathanath Roy, 168, Harish Mukherjee Road, Calcutta.	139	0	40	0	135	0	..		..		257	8	..		..		180	0
Mr. Patiram Roy, Chhayagharia, Khulna.	114	8	910	0	132	8	85	14	1,490	0	197	8	374	6	980	0	160	0

Name and address.	Financial year, 1938-39.						Financial year, 1939-40.						Period from 1st April, 1940, to 31st December, 1940.					
	T. A.		D. A.		C. A.		T. A.		D. A.		C. A.		T. A.		D. A.		C. A.	
	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.
Mr. Sadaruddin Ahmed, Barisal ..	358	14	910	0	130	0	545	1	1,810	0	297	8	635	4	620	0	142	8
Haji Safiruddin Ahmed, Rangpur ..	144	12	390	0	50	0	596	12	1,820	0	290	0	344	8	830	0	137	8
Mr. S. A. Salim, Ramna, Dacca ..	379	4	840	0	130	0	563	12	1,010	0	152	8	538	7	1,090	0	175	0
Dr. Sanaullah, Chittagong ..	177	2	240	0	167	8	888	12	1,510	0	252	8	973	1	940	0	162	8
Dr. Nalinaksha Sanyal, Berhampore, Murshidabad.	485	6	1,720	0	275	0	288	8	1,500	0	245	0	292	7	1,060	0	162	8
Mr. Sasankasekhar Sanyal, Berhampore, Murshidabad.	127	5	630	0	87	8	233	2	1,020	0	262	8	189	15	930	0	135	0
Mr. Madhusudan Sarkar, Pabna ..	237	5	1,100	0	160	0	466	14	1,540	0	265	0	532	5	1,140	0	190	0
Mr. R. M. Sassoon, 2, Hare Street, Calcutta.	..		..		177	8	..		..		157	8	141	5	40	0	172	8
Mr. Nagendranath Sen, Borachak, Burdwan, E. I. Railway.	152	13	1,020	0	147	8	225	0	1,245	0	157	8	191	0	1,120	0	157	8
Rai Bahadur Jogesh Ch. Sen, Basirhat, 24-Parganas.	599	15	1,620	0	242	8	329	6	1,930	0	272	8	143	10	1,290	0	202	8
Mr. Serajul Islam, Bongaon, Jessore ..	178	14	930	0	132	8	44	4	1,640	0	222	8	93	0	1,190	0	185	0
Mr. Shahed Ali, Comilla ..	418	2	700	0	97	8	671	2	1,390	0	240	0	480	7	980	0	165	0
Mr. Shamsuddin Ahmed Khondkar, Gopalganj, Faridpur.	124	0	840	0	130	0	310	0	1,130	0	192	8	275	1	1,010	0	162	8

Maulana Shamsul Huda, Panchbhag, Mymensingh.	242	9	640	0	97	8	363	6	930	0	147	8	405	7	610	0	105	0
Mr. Kshetranath Singha, Rangpur	959	6	1,350	0	272	8	866	6	1,820	0	302	8	587	9	1,120	0	187	8
Mr. Manindra Bhusan Sinha, Bhadul, Bankura.	352	5	1,110	0	182	8	116	4	1,660	0	225	0	234	14	910	0	147	8
Mr. Litta Munda Sardar Mal, Dooars, Jalpaiguri.	307	8	780	0	127	8	616	4	1,460	0	242	8	326	9	990	0	152	8
Mr. Harendra Kumar Sur, Noakhali ..	244	0	1,080	0	157	8	488	0	1,330	0	205	0	411	0	910	0	142	8
Rai Bahadur Moongtu Lal Tapuriah, 42/1, Strand Road, Calcutta.					45	0			..		65	0	..		..		107	8
Mr. P. R. Thakur, Orakandi, Faridpur	300	0	770	0	137	8			60	0	12	8	847	11	2,160	0	347	8
Haji Tofel Ahmed Choudhury, Bhola, Bakarganj.	537	14	1,320	0	180	0	491	0	1 380	0	222	8	493	0	850	0	145	0
Mr. Waliur Rahman, Narail, Jessore	293	6	680	0	110	0	307	0	940	0	142	8	267	14	880	0	147	8
Mr. W. C. Wordsworth, "Statesman House", Chowringhee.					165	0	.		..		110	0	..		..		172	8
Mr. Yusuf Mirza, Lalbagh, Murshidabad	.		.		235	0			..		152	8	593	6	3,410	0	200	0
Mr. Zahur Ahmed Chowdhury, Malda	895	1	1,280	0	182	8	568	2	1,270	0	207	8	619	9	1,210	0	197	0
Mr. Yusuf Ali Chowdhury, Faridpur	158	5	1,010	0	162	8	295	8	1,070	0	177	8	325	4	980	0	155	0
Mr. A. M. A. Zaman, Basudi, Dacca ..	142	0	40	0	175	0	..		.		95	0	607	11	1,400	0	232	8
*Maulvi Aftab Hossain Joardar, Chuadanga, Nadia.	401	1	1,400	0	225	0	155	13	1,120	0	182	8	121	14	1,200	0	190	0
†Mr. Prabhudayal Himat Singhka ..	..				150	0	.		..		.		..		..		..	
‡Nawab Sir K. G. M. Faroqui, Comilla, Tippera.	235	2	220	0	50	0	..		..		..		..		..		..	

*Since deceased. †Since resigned. ‡Seat declared vacant.

Name and address.	Financial year, 1938-39.			Financial year, 1939-40.			Period from 1st April, 1940, to 31st December, 1940.		
	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
*Khan Bahadur Syed Abdul Hafeez, Ahsan Manzil Palace, Dacca.	223 8	670 0	97 8	..	40 0	5 0	..	..	..
*Babu Monoranjan Banerjee, 3, Rebati Mohan Das Road, Dacca.	869 11	1,460 0	230 0	60 0	40 0	7 8	..	..	..
*Babu Birendranath Majumdar, 73, Ganga Ram Shaha Lane, P. O. Wari, Dacca.	374 10	790 0	122 8	185 10	430 0	75 0	..	..	..
*Maulvi Abdul Bari, Berhampore, Murshidabad.	532 2	1,210 0	212 8	196 8	1,040 0	155 0	..	..	..
*Babu Mahim Chandra Das, Patharghata, Chittagong.	282 4	820 0	122 8	423 0	1,540 0	222 8	..	190 0	17 8
†Babu Birendra Kishore Roy Chowdhury, Gouripore, Mymensingh.	354 9	1,160 0	172 8	810 7	1,380 0	232 8	121 0	150 0	25 0
‡Mr. Khwaja Shahabuddin, Bait-ul-amn, Dacca.	465 6	1,220 0	182 8	190 2	720 0	115 0	..	..	..
‡Nawabjada K. Nasarullah, "The Palace," Dacca.	569 7	1,280 0	200 0	391 2	760 0	110 0	..	..	..
§Mr. Tamizuddin Khan, Faridpur ..	192 3	550 0	85 0	..	..	..	..	..	..
**Mr. C. E. L. Milne Robertson, c/o Messrs. Turner Morrison & Co., 6, Lyons Range, Calcutta.	..	..	65 0	..	..	..	..	..	..

Mr. I. A. Clark, 7, Wellesley Place, Calcutta.	..	..	50 0	..	..	170 0	..	..	67	
****Mr. J. B. Boss, c/o Messrs. Shaw Wallace & Co., 4, Bankshall Street, Calcutta.**	..	..	67 8	..	..	50 0	..	..	..	
****Mr. J. P. Anderson, "Dunlop House," 57B, Free School Street, Calcutta.**	.	..	85 0	..	..	..	..	..	..	
****Mr. R. H. Ferguson, Leesh River Tea Estate, P. O. and T. O. Pillans Hat, Jalpaiguri.**	362 15	290 0	40 0		.	..	..	..	..	
****Mr. F. T. Homan, The Calcutta Electric Supply Corporation Ltd., Victoria House, Chowringhee Square, Calcutta.**	.	..	167 8	.		20 0		..	..	
****Mr. H. C. Banerman, c/o Messrs. MacNeill & Co., 2, Fairlie Place, Calcutta.**		.	175 0	.	..	20 0	.	..	..	
****Sir George Campbell, c/o Messrs. Mackinon Mackenzie & Co., 16, Strand Road, Calcutta.**	.		147 8	..	..	32 8	..	..	..	
****Mr. L. M. Crossfield, c/o Burmah Oil Co., Ltd., Chittagong.**	335 15	990 0	150 0	.	..	22 8	..	..	..	
****Mr. E. A. Paterson, c/o Messrs. Jardine Skinner & Co., 4, Clive Row, Calcutta.**	.	..	..	..	..	20 0	..	..	..	
****Mr. A. O. Brown, 16, Strand Road, Calcutta.**	..	.	..	..	..	120 0	..	..	50 0	
****Mr. P. F. S. Warren, c/o Messrs. Jessop & Co., Ltd., 93, Clive Street, Calcutta.**	..	..	22 8	..	..	90 0	..	..	..	

*Since deceased.
†Since elected to Upper House.
‡Since appointed Parliamentary Secretary.
§Since appointed Hon'ble Minister.
**Since resigned.

Name and address.	Financial year, 1938-39.			Financial year, 1939-40.			Period from 1st April, 1940, to 31st December, 1940.		
	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
*Mr. L. M. Blomenstock, c/o Pigott Chapman & Co., 6, Lyons Range, Calcutta.	..	..	85 0	..	..	165 0	..	..	..
†Mr. W. L. Armstrong, F3, Clive Buildings, Calcutta.	..	..	72 8	..	..	..	..	..	..
†Mr. F. H. French, 6, Lyons' Range, Calcutta.	..	..	..	..	..	105 0	..	..	60 0
Mr. Pratul Chandra Ganguli, 4, Rebati Das Road, Dacca.	..	.	..	335 4	860 0	132 8	462 12	870 0	142 8
Mr. I. D. Jalan, 47, Zakariah Street, Calcutta.	..	..	57 8	..	..	182 8	..	..	115 0
Mr. Mafizuddin Ahmed (Tippera), Comilla.	287 7	780 0	112 8	582 11	1,270 0	205 0	475 8	890 0	145 0
Mr. Dhirendranarayan Mukherjee, Uttarpara, Hooghly.	93 8	..	55 0	342 0	..	220 0	175 12	..	52 8
Mr. Taraknath Mukherjee, Uttarpara, Hooghly.	..	..	..	..	..	..	196 14	..	125 0
Mr. Jnanendra Chandra Majumdar, Ram Babu Road, Mymensingh.	..	..	..	..	..	..	131 9	320 0	50 0
Mrs. Nellie Sen Gupta, Chittagong ..	..	..		.	.		73 11	740 0	120 0

Mr. Atul Chandra Sen, 42, Sutrapur Road, Dacca.	..	..	..	355 7	620 0	112 8	455 11	970 0	167 8
Mr. Sahabe-Alum, "Asan Manjil", Dacca.	..	..	..	281 6	820 0	125 0	470 11	930 0	152 8
Mr. Syed Badruddoja, Talibpur, Murshidabad.	..	..	..	..	300 0	52 8	159 15	970 0	150 0
Khan Bahadur Anwarul Azim, Chittagong.	335 15	190 0	25 0	268 12	210 0	35 0	405 10	1,450 0	237 8
Sir Henry Birkmyre, 8, Clive Row, Calcutta.	..	..	..	..	..	130 0	..	..	170 0
Miss P. B. Bellhart, Sagore Dutt Hospital, Kamarhati, 24-Parganas.	101 4	..	37 8	297 0	..	110 0	114 12	..	107 4
*Mr. F. C. Brasher, 26, Dalhousie Square, Calcutta.	..	..	155 0	.	..	32 8	..	..	..
Mr. R. J. Hawkings, Magnet House, Central Avenue, Calcutta.	.	..	80 0		.	160 0	.	..	157 8
Mr. David Hendry, 18, Strand Road, Calcutta.	..	.	122 8	.	.	132 8	..	..	77 8
Mr. M. A. F. Hirtzel, c/o Messrs. MacNeill & Co., 2, Fairlie Place, Calcutta.	..	..	132 8	..	..	100 0		..	75 0
Mr. Rogers Haywood, 6, Lyons Range	..	..	..	..	..	..	..	..	185 0
Mr. I. G. Kennedy, c/o Messrs. Jardine Skinner & Co., 4, Clive Row, Calcutta.	..	.	87 8	..	..	175 0	..	..	175 0
Mr. R. R. Haddow, 16, Strand Road, Calcutta.	..	..	..	..	..	..	..	..	62 8

*Since resigned. †Since deceased.

Name and address.	Financial year, 1938-39.			Financial year, 1939-40.			Period from 1st April, 1940, to 31st December, 1940.		
	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.	T. A.	D. A.	C. A.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Mr. G. G. MacGregor, c/o Devenport & Co., Ltd., 6, Church Lane, Calcutta.	..	..	120 0	..	..	142 8	..	..	162 0
*Mr. F. J. Marindin, "Hongkong House", Dalhousie Square, Calcutta.	.	.	..	.	..	115 0	.	..	175 0
Mr. C. W. Miles, c/o Messrs. Shaw Wallace & Co., Ltd., 4, Bankshall Street, Calcutta.	.	.	20 0			115 0	.	..	117 8
Mr. H. R. Norton, 31, Chowringhee Road, Calcutta.	.	..	150 0	.		90 0	..	..	90 0
*Mr. Robert Scotson, c/o Messrs. Anderson Wright & Co., 7, Wellesley Place, Calcutta.	..	..	..		.	..	..	..	105 0
Mr. H. Brabant Smith, Indong Tea Estate, Matelli, Jalpaiguri.	152 13	270 0	47 8	258 3	1,370 0	202 8	492 7	770 0	125 0
Mr. J. W. R. Steven, c/o Messrs. R. Sim & Co., Ltd., 2, Clive Row, Calcutta.	..	..	160 0	..	..	142 8	..	..	160 0
Mr. J. R. Walker, 28, Dalhousie Square, Calcutta.	.	..	120 0	.		..	..	..	95 0
Mr. W. A. M. Walker, c/o Messrs. Bary & Co., 2, Fairlie Place, Calcutta.	.	..	170 0	.	..	180 0	..	..	187 8
Mr. R. B. Whitehead, 6, Lyons Range, Calcutta.	..	..	80 0	..	..	65 0	..	..	180 0

Mr. Nalini Ranjan Sarker, 237, Lower Circular Road, Calcutta.	..		..		..		..		..		..		..		..		75	0
Mr. Shamsuddin Ahmed, Kustia, Nadia	201	4	1,040	0	150	0	391	1	1,250	0	217	8	281	10	1,330	0	215	0
Mr. Syed Nausher Ali, 66/1A, Baitakkhana Road, Calcutta.	..		..		..		..		..		217	8	..		..		177	8
Mr. W. C. Patton, Albert Lodge, Darjeeling.	305	2	580	0	185	0	372	5	460	0	70	0	544	12	320	0	70	0
Mr. A. F. Stork, United Services Club, Calcutta.	..		..		..		..		..		..		..		..		77	8

*Since resigned.

N. B.—This list does not include the names of those members who have not drawn any of the allowances during the years under review.

Statement referred to in the reply to clause (iii) of starred question No. 112.

Periods.	T. A.		D. A.	C. A.	
	Rs.	a.	Rs.	Rs.	a.
1938-39	77,434	15	1,57,080	33,010	0
1939-40	82,663	7	2,38,255	47,370	0
1st April, 1940, to 1st December, 1940 ..	68,285	7	1,74,135	36,507	8

Mr. R. M. SASSOON: In reply to questions (*i*) and (*ii*), will the Deputy Speaker be pleased to state if it is a fact that members are only entitled to draw travelling allowance and daily allowance if they sign a certificate that they at least reside for six months in the year in the mufassal and do not ordinarily carry on professional business within 5 miles of the Government House, Calcutta?

Mr. M. ASHRAFALI (Deputy Speaker): As regards the first portion, it is six months in the year, not one year, and as regards the second portion the answer is in the affirmative.

Mr. SYED JALALUDDIN HASHEMY: Will the Deputy Speaker be pleased to state the conveyance, travelling, daily and tour expenses of the Hon'ble Ministers of this House?

Mr. M. ASHRAFALI (Deputy Speaker): I am not concerned with that.

Mr. SYED JALALUDDIN HASHEMY: Will the Deputy Speaker be pleased to state why the Ministers have been excluded?

Mr. SASANKA SEKHAR SANYAL: Big money has been excluded and only the poor pittances of the members have been shown.

Mr. SYED JALALUDDIN HASHEMY: Sir, may I enquire whether Ministers are members of this House or not? If they are members, I want to know why their names have been excluded. That is a very pertinent question.

Mr. SPEAKER: Yes, you are entitled to an answer.

Mr. ASHRAFALI (Deputy SPEAKER): Their travelling allowances and daily allowances do not concern the Assembly Department.

Mr. SASANKA SEKHAR SANYAL: Because they are incalculable!

Mr. G. MORGAN: Will the Deputy Speaker be pleased to state if it is a fact that a number of members have during the period in question changed their usual place of residence from Calcutta to the mufassal and, if so, will the Deputy Speaker be pleased to give their names and the changed addresses of those members and when they changed their places of residence?

Mr. M. ASHRAFALI (Deputy Speaker): Some members have changed their addresses and as regards the latter portion of the question asking for names, if the honourable member gives me notice, I shall supply the information.

Mr. SPEAKER: May I at this stage intervene and say that so far as this question is concerned, I am not prepared to allow that question to be answered in the House. Obviously this is a matter regarding which if any member wants information, we shall be prepared to give him privately. After that, if the honourable member desires to proceed, the next course is to make a reference to me, and I will put it up before the Privileges Committee. I do not think that I can, even by implication, be a party to a thing which may be misconstrued, even where a matter may require investigation. I hope the honourable members will appreciate the position.

Mr. R. M. SASSOON: Will the Deputy Speaker be pleased to state if it is a fact that a number of members during the period in question claimed arrears of travelling allowance and daily allowance for periods of one year and over and, if so, will the Deputy Speaker be pleased to give us the names and addresses of those members?

Mr. M. ASHRAFALI (Deputy Speaker): If I am given notice, I shall certainly supply the information.

UNSTARRED QUESTION

(to which answer was laid on the table)

Rural Health Reorganisation Scheme.

47. Khan Bahadur Maulvi KABIRUDDIN KHAN: (*a*) Will the Hon'ble Minister in charge of the Local Self-Government Department be pleased to state—

(*i*) whether the Government have in contemplation a scheme for the reorganisation of rural health work in some of the municipalities in Bengal; and

(*ii*) whether any provision has been made in the next Budget for the purpose?

(*b*) If the answer to (*a*) (*i*) is in the affirmative, will the Hon'ble Minister be pleased—

(*i*) to lay on the table a copy of such a scheme; and

(*ii*) to state—

(1) the names of the municipalities where such work will be started at the first instance, and

(2) which of them have agreed to co-operate with Government in carrying out the proposals of the scheme?

(*c*) Will the Hon'ble Minister be pleased to state—

(*i*) whether its work will be controlled directly by the Municipality concerned or by the Director of Public Health, Bengal; and

(*ii*) approximate date when the work is likely to begin?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: (*a*) (*i*) A scheme for reorganisation of Municipal Health Services has been framed by the Director of Public Health and is under examination by Government.

(*ii*) No.

(*b*) and (*c*) The partial scheme for reorganisation of Municipal Health Services framed by the Director of Public Health has very recently been received by Government and is under examination.

Petition of the Bengal Galvanized Sheet Merchants' Association.

Mr. ATUL CHANDRA KUMAR: Sir, under rule 81 of the Legislative Assembly Procedure Rules, I present a petition signed by Mr. K. Gupta, Acting General Secretary to the Bengal Galvanized Sheet Merchants' Association, 100, Clive Street, Calcutta, regarding the Bengal Finance (Sales Tax) Bill, 1941. Sir, a copy has been handed over to the Secretary. It runs as follows:—

"Whereas a Bill entitled 'The Bengal Finance (Sales Tax) Bill, 1941, is now under the consideration of the Bengal Legislative Assembly, the humble petition of Mr. K. Gupta, Acting General Secretary, the Bengal Galvanized Sheet Merchants' Association, 100, Clive Street, Calcutta, a citizen of the city of Calcutta, sheweth that in the schedule of exemptions the following be included, 'Galvanized Sheet' for housing purposes and, accordingly, your petitioner prays that special provision be made in the Bill to meet the case of your petitioner and your petitioner as in duty bound will ever pray."

Mr. SPEAKER: In accordance with the provision of rule 83, the petition may be referred to the Committee on Petitions for necessary action.

Adjournment motion.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, yesterday I gave notice of an adjournment motion, but I do not know whether you have given your consent to it.

Mr. SPEAKER: Mr. Dutta Mazumdar, you gave notice of your adjournment motion yesterday when it was 1 p.m. Under the rules it should have been submitted before 12 noon.

Mr. NIHARENDU DUTTA MAZUMDAR: I admit, Sir, it could not be taken up yesterday on account of late submission, but that was the earliest opportunity I could have to give notice of the motion.

Mr. SPEAKER: I shall examine the adjournment motion and give my decision as soon as possible.

Mr. NIHARENDU DUTTA MAZUMDAR: In that event, Sir, I hope you will waive the urgency of the question.

Mr. SPEAKER: Yes, especially when the fault does not lie with you.

GOVERNMENT BILL.

The Bengal Finance (Sales Tax) Bill, 1941.

Clause 4.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I had given notice of an amendment which was numbered 280 in the cyclostyled copy of amendments, but, perhaps due to oversight, it has not found place in this printed list.

Mr. SPEAKER: When you say that notice of that amendment had been given and that it appeared in the cyclostyled copy, it will be shown in a supplementary list if it was omitted, as you say, in the printed list.

The Hon'ble Mr. H. S. SUHRAWARDY: I am sorry, Sir. I find now that it has been printed in the list.

Mr. SPEAKER: What about amendment No. 86-89?

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, we have considered the amendment that has been moved by Sir Henry Birkmyre, and we feel that if we accept this amendment it will lead to a considerable increase in our inspecting staff and in the cost of administration which will hardly be justified by the slight increase in the income which we shall get if we change the figure. I therefore hope that Sir Henry Birkmyre will be good enough to withdraw his amendment and wait for the future to decide whether the figure should be reduced from 50,000 to 25,000. After all, the purpose of this amendment is to prevent evasion. We shall not be able to gauge the extent of the evasions until we have had certain experience. Moreover, it will be necessary

for each registered shop to have possibly one or two more employees in order to look after the special accounts required by the Sales Tax, and it may be considered to be a hardship on smaller shops. So I hope Sir Henry Birkmyre will be good enough to withdraw his amendment.

The motion of Sir Henry Birkmyre that in clause 4(*5*)(*c*) for the figures "50,000" the figures "25,000" be substituted, was then by leave of the House withdrawn.

The question that clause 4 as amended stand part of the Bill was then put and a division called.

(At this stage when the Division Bell was ringing, the Hon'ble Mr. H. S. Suhrawardy rose on a point of order.)

The Hon'ble Mr. H. S. SUHRAWARDY: On a point of order, Sir. Division has been called by an honourable member from that side of the House which protested strongly against this amendment.

Mr. SASANKA SEKHAR SANYAL: The question is about giving leave. Our point is clear.

Mr. TULSI CHANDRA GOSWAMI: Sir, the Hon'ble Minister has raised a point of order when the Division Bell is ringing. I think it cannot be done.

Mr. SPEAKER: Yes, I agree.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, no indulgence should be given to the Hon'ble Minister.

The question that clause 4, as amended, stand part of the Bill was then put and a division taken with the following result:—

AYES—82.

Abdul Aziz, Maulana Md.
Abdul Nafiz, Mr. Mirza.
Abdul Kader, Mr. (alias Lal Meah).
Abdul Latif Biswas, Maulvi.
Abdul Majid, Mr. Syed.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rashid Mahmood, Mr.
Abdur Rashood, Maulvi Md.
Abdul Motaleb Malik, Dr.
Abdur Razzak, Maulvi.
Abdus Shahood, Maulvi Md.
Abul Hossain Ahmed, Mr.
Ahmed Ali Enayetpuri, Khan Bahadur Maulana.
Ahmed Ali Mridha, Maulvi.
Alimuddin Ahmed, Khan Bahadur Maulvi.
Aminullah, Khan Sahib Maulvi.
Amir Ali Mia, Maulvi Md.
Ashrafali, Mr. M.
Asiad Hossain Khan, Khan Bahadur Maulvi.
Azhar Ali, Maulvi.
Barat Ali, Mr. Md.
Bell-Hart, Miss P. B.
Birkmyre, Sir Henry, Bart.
Biswas, Mr. Rasik Lal.
Das, Mr. Anukul Chandra.
Dass, Babu Debendra Nath.
Edgar, Mr. Upendranath.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Huq, the Hon'ble Mr. A. K.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Griffiths, Mr. G.
Gyasuddin Ahmed Chowdhury, Alhadj.
Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Hafizuddin Chowdhury, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hassanuzzaman, Maulvi Md.

Hatemally Jamadar, Khan Sahib Maulvi.
Heywood, Mr. Rogers.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Saheb Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
Mafizuddin Ahmed, Dr.
Mandal, Mr. Banku Behari.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Mohammed Ali, Khan Bahadur.
Mohsin Ali, Mr. Md.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Mullick, the Hon'ble Mr. Mukunda Behary.
Mullick, Mr. Pulin Behary.
Musharruff Hussain, the Hon'ble Nawab, Khan Bahadur.
Mustagawsal Haque, Mr. Syed.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Norton, Mr. H. R.
Raikut, the Hon'ble Mr. Prasanna Deb.
Sadaruddin Ahmed, Mr.
Saffiuddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sanaullah, Al-Hadj Maulana Dr.
Sarkar, Babu Madhusudan.
Sasseen, Mr. R. N.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, O.B.E.
Shamsuddin Ahmed Khondkar, Mr.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Suhrawardy, the Hon'ble Mr. H. S.
Stark, Mr. A. F.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. W. A. M.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.

NOES—44.

Abdul Wahed, Maulvi.
Abul Yazi, Mr. Md.
Asimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Barma, Babu Promhari.
Barman, Babu Upendra Nath.
Bhaumik, Dr. Gobinda Chandra.
Biswas, Babu Lakshmi Narayan.
Biswas, Mr. Surendra Nath.
Chaudhuri, Rai Narendra Nath.
Das Gupta, Srijut Narendra Nath.
Dutta Gupta, Miss Mira.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Goswami, Mr. Tulsi Chandra.
Hasan Ali Chowdhury, Mr. Syed.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Mazumdar, Maulvi.
Khan, Mr. Debendra Lall.
Kumar, Mr. Atul Chandra.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Mandal, Mr. Amrita Lal.
Mandal, Mr. Jogendra Nath.
Mandal, Mr. Krishna Prasad.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Naskar, Mr. Hem Chandra.
Pain, Mr. Baroda Prosanna.
Pramanik, Mr. Tarinicharan.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.
Singha, Babu Kshetra Nath.
Thakur, Mr. Pramatha Ranjan.
Wahar Rahman, Maulvi.
Zaman, Mr. A. M. A.

The Ayes being 82 and the Noes 44, the motion was carried.

Mr TULSI CHANDRA GOSWAMI: Sir, I wish to know on what was this division. I thought we voted against leave to withdraw to Sir Henry Birkmyre.

Mr. SPEAKER: Leave was granted immediately. As a matter of fact, the question I put twice was that clause 4 as amended stand part of the Bill.

Mr. TULSI CHANDRA GOSWAMI: Sir, if you had made a mistake——

Mr. SPEAKER: Yes, it is sometimes quite possible that one may not hear correctly. But I remember distinctly that I put that question twice.

Mr. TULSI CHANDRA GOSWAMI: We distinctly signified our dissent on the motion that leave be granted to Sir Henry Birkmyre to withdraw his motion, and we voted on the assumption that the voting was on that question, and it is rather delicate——

Mr. SPEAKER: It is unfortunate. Anyway, your note will be recorded.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, as soon as leave was asked for to withdraw the motion of Sir Henry Birkmyre, Mr. T. C. Goswami got up and said "no". We objected to leave being granted. I want to know this point: Did you then put the matter to vote for division?

Mr. SPEAKER: As a matter of fact, I did not hear it. I was under the impression that leave had been granted. I told you that I was suffering from throat trouble. It may be that I am suffering from ear trouble also. (Laughter.)

Clause 5.

Rai HARENDRA NATH CHAUDHURI: Sir, I beg to move that in clause 5 (*1*), in lines 2 and 3, for the words "one-quarter of an anna in the rupee on" the words "one per centum of" be substituted.

Sir, my proposal is to reduce the rate of taxation from the proposed rate in the Bill to 1 per cent. I had an occasion to remark before in connection with the general discussion of the Bill that few countries in the world started to impose a sales tax at such a high rate as 2 per cent. Even more fortunate countries began with a lesser rate than three pies in the rupee. Mr. Naidu in his book has given a statement of the rates with which different countries in Europe started with their sales taxes. I find, Sir, that Germany started with the rate of ·5 per cent. France with 1·1 per cent. Belgium with 1 per cent.; Czechoslovakia with 1 per cent.; Austria with 1 per cent.; Hungary with 1·5 per cent.; Canada with 1 per cent. and, here in India, Madras with 1 per cent. Not only that, Sir. Even in many of the States of America, a much richer country than Bengal, or for the matter of that India, the rate of tax is below 2 per cent. I find that the basic rate of retail tax in three of the States of America, namely, Missouri, Washington and

Georgia, is even under 1 per cent. and there are at least six more States where the basic retail rate is les than 2 per cent., namely, Arizona, Indiana, Oklahoma, South Dakota, New York and Pennsylvania. It will thus be found that at least nine or ten of the States of America which have a sales tax, started with a lower rate of tax than 2 per cent. Now the case for a sales tax as made out by the Bengal Government is that it is necessary on two grounds: namely, to balance the budget on the one hand and to find more money for the nation-building departments. The estimated deficit is no doubt Rs. 1 crore and 34 lakhs on paper, but receipts have been so underestimated and expenditure overestimated that the actual deficit may be much less than even half a crore. Let us, Sir, for one year at least see what will be the realised deficit and then it will be time for us to consider whether the rate of tax should be increased or not. Let us start for the present with a rate of 1 per cent. and if 1 per cent. proves insufficient, then of course, the rate may be increased. But for the present for the sake of the poor consumers begin with the rate of 1 per cent., a rate which was adopted by most countries in Europe when they started with their Sales Tax.

Sir, with these remarks I would commend my motion to the acceptance of the Assembly and I hope, Sir, that in view of the very slender justification for the Sales Tax that has yet been offered by the Hon'ble the Finance Minister, the Assembly will not be so ill-advised as to accept a rate of even one pice in the rupee at the very start.

Mr. ATUL KRISHNA GHOSE: Sir, I beg to move that in clause 5(*1*), in line 2, for the word "quarter" the word "eighth" be substituted.

Mr. Speaker, Sir, you already know that we are fundamentally opposed to this sort of taxation. But on our failure to get our point of view accepted by the Hon'ble Finance Minister, we are trying our very best to reduce the rate as much as possible. That also depends on the whims of the Hon'ble Finance Minister. We know that as he has got a majority of votes in this House he can carry any measure he likes, right or wrong. But so far as we are concerned, we cannot be a party to mass exploitation in Bengal. Sir, I would like to draw your attention to the fact that when we compare this sales tax procedure in Bengal with the purchase tax in London we find that there has been variation in respect of the rate of tax on different grounds for different articles approved by the House of Commons, but here the Hon'ble Finance Minister who claims to be an extra clever man in Bengal has not got the brains to think in that light. He proposes one uniform tax for all sorts of articles without any difference whatsoever, but the House of Commons from which perhaps he got the inspiration to introduce this sort of tax in Bengal had their imagination, they had their sympathy for their countrymen, they had their sympathy for the products they produced and they made differentiation in respect of

various categories of articles on which they imposed different taxes. But our Finance Minister who yields to none in the world in intelligence and eloquence perhaps considers it beneath his dignity to read these lines, to go through the debate in the House of Commons and come to that sort of good sense—if he takes objection to the word commonsense—and draft his Bill in a way which is intelligible and practicable in the business world.

Mr. Speaker, Sir, there was another provision in the purchase tax which was discussed in the House of Commons when the original resolution was amended and when the greatest number of members practically accepted the proposition. The resolution gives power to remove any class of goods from one schedule to another where that means "subjecting it to a higher rate of tax or for rendering a tax chargeable in the case of any goods at the basic rate in lieu of the reduced rate or *vice versa*." But, Sir, the pity of it is that our taxation is uniform no matter whether the profit in certain particular classes of goods is higher or lower or none at all. The other day when I raised the question that there are articles in which there is no margin of profits whatsoever. I mentioned articles like the Himani and the Jabakusum. You asked me, Sir, what led me to put a query about these two articles. So far as I am concerned, I know, Sir, that there are articles and there are products in which the dealers who buy these from manufacturers do not get any margin of profit whatsoever. Now, if a tax is imposed on the sales of these goods in which there is no margin of profit, wherefrom will the dealer pay the tax? The Hon'ble Finance Minister may argue that the dealer will enhance the price and realise that enhanced price just in proportion to the tax imposed. Quite so. But in that case the hardship on the consumer becomes very, very great. The Hon'ble Minister does not realise this, and he is going on with his uniform rate without caring for the suggestions of anybody else. Anyway, we will not be a party to this sort of mass exploitation, and we will record our protest in connection with every clause so far as we can possibly do. The Hon'ble Mr. Mukunda Behary Mullick is shaking his head tauntingly, but a time may come when he will realise that he will have to give some reply. Anyway, you may go on merry-making and enjoying the fun and let us see where you stop and how it ends.

Sir, with these words I commend by amendment to the acceptance of the House.

Mr. MD. ABUL FAZL: Sir, I beg to move that in clause 5(*1*), lines 2 and 3, for the words "one-quarter of an anna" the words "one pie" be substituted.

Sir, as the Sales Tax will ultimately be paid by the poor consumers, I think the tax should be lessened as much as possible. In spite of

what the Hon'ble Finance Minister has told us about the amount being very small, I am sure the traders will try to get much in various ways so that the entire tax and even more will have to be paid by the consumer, with the result that the price of useful and essential commodities will go up. For example, in the Central Assembly, a Bill is going to be introduced proposing taxation on matches. As soon as that news came outside, the price of matches has been increased by the local traders more than what ought to have been done as a result of the taxation measure proposed by the Government of India. Sir, there are unscrupulous traders who may try to take advantage of the new taxation. In these circumstances, Sir, the tax should be as low as possible.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I beg to move that for sub-clause (*3*) of clause 5 the following be substituted viz:——

"(*3*) In this section the expression 'taxable turnover' means that part of a dealer's gross turnover during any period which remains after deducting—

(*i*) his turnover during that period on—

(*a*) the sale of goods declared tax-free under section 6;

(*b*) sales to a registered dealer of goods specified in the purchasing dealer's certificate of registration as being intended for resale by him, or for use by him in the manufacture for sale of any goods or in the execution of any contract and on sales to a registered dealer of containers and other materials for packing of such goods;

(*c*) sales to the Indian Stores Department, the Supply Department of the Government of India, and any railway administration;

(*cc*) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods for use by it in the generating or distribution of such energy;

(*d*) sales of goods which to the satisfaction of the Commissioner are shown to have been despatched by or on behalf of the dealer to an address outside Bengal;

(*e*) such other sales as may be prescribed, and

(*ii*) one per centum of the balance remaining after making the deductions allowed by"

and here, Sir, I make a slight drafting change, namely

"sub-clauses (*a*) to (*e*) above."

Mr. SPEAKER: I think you are only making a drafting amendment.

The Hon'ble Mr. H. S. SUHRAWARDY: Yes, Sir. The idea underlying this amendment is that without this amendment there is every likelihood that a tax of 1·5 per cent. will be imposed on the tax itself. The dealer theoretically will get from the consumer not only the price of the article consumed but also the tax, and if we put a tax of one pice in the rupee on the amount taken by him, the tax will fall not only on the price of the article but also on the tax itself. Therefore, by means of this amendment we propose to exclude a certain proportion which roughly will represent the tax. It was on this consideration that I requested Mr. Norton to withdraw an amendment which he had moved previously, and I place this amendment of mine for the acceptance of the House.

Mr. MD. ABUL FAZL: Sir, I beg to move that in clause 5, sub-clauses (*c*) and (*cc*) be omitted.

Mr. R. M. SASSOON: Sir, I beg to move that in clause 5(*3*) (*c*), after the word "administration" at the end, the words "or water transport service" be added.

Mr. SASANKA SEKHAR SANYAL: Sir, we have begun with the question of the rate of taxation, and our idea is, as before, to finish our discussion on that point before we come to another matter.

Mr. SPEAKER: As a matter of fact, that is what I am going to do. The discussion falls into two parts—one is about exemptions and the other is the operative portion. You might confine the discussion on the two issues and there would be no difficulty in that.

Mr. R. M. SASSOON: Sir, the reason for this amendment is that when all railways have been excluded, it would be discrimination if steamship companies were taxed. As the steamship companies can just as well purchase their supplies, etc., outside the province, it would be shortsighted to overlook this. Moreover, ships that bunker with coal will, as the Bill stands, escape the tax on their coal which is excluded in the Bill, but not so the ships that bunker with oil, and these could just as easily do so in Madras, Rangoon, Colombo and other such ports and will, in fact, do so, thereby depriving this port and this province of revenue.

Rai HARENDRA NATH CHAUDHURI: Sir, I beg to move that in clause 5(*3*) (*d*), line 1, after the word "goods," the following words be inserted, namely:—

"other than such furnished articles of industrial manufacture as may be notified by the Provincial Government."

Sir, the amendment relates to the sub-clause which runs as follows:—

"In this section the expression 'taxable turnover' means that part of a dealer's gross turnover during any period which remains after deducting his turnover during that period on....."

First, Sir, come the exempted articles mentioned in sub-clause (*a*). Then come goods for resale, raw materials for manufacture or execution of contract, and sales of containers and packing materials. Thirdly, come the sales to the Indian Stores Department, etc. Then come the sales to any undertaking supplying electrical energy, and fifthly come "sales of goods which to the satisfaction of the Commissioner are shown to have been despatched by or on behalf of the dealer to an address outside Bengal," that is, sales of goods exported from Bengal.

Sir, my submission is that such goods should be exempted, but with the exception of those finished articles of industrial manufacture as may be notified by the Provincial Government. Because what I apprehend is that if this sub-clause stands, as it is, it will encourage the flight of manufactured goods from this province. There will be goods which are industrial or machine products, but which have got no exportable surplus. I do not think we can help the province by not levying the sales tax on such goods going out of the province. Our idea is that those goods which have an exportable surplus should not be taxed. Otherwise, goods having no exportable surplus should be taxed if despatched outside the province. While I have proposed this amendment with such an idea, you will find that I have left it to the discretion of the Provincial Government to determine which goods should be exempted and which not after ascertaining the exportable surplus of such goods. If this discretion be vested in the Government, I think it would be a wise policy in the interests of the consumers of this province, to discriminate between finished goods sent outside. Moreover, Sir, I have taken the words verbatim from the Madras Act, and I think in matters of inter-provincial trade, we should follow the same policy everywhere, and guard against tariff walls in inter-provincial trade and such things. That is my idea, Sir, in bringing forward this amendment, and I commend it to the acceptance of the House.

Mr. SPEAKER: As regards amendment No. 125, Mr. Ghose, it should come in under the Schedule.

Mr. ATUL KRISHNA GOSE: I know that, Sir, but I would like to move it here.

Mr. SPEAKER: It cannot come in here. What I say is that if you give this amendment on short notice for the purpose of Schedule, I will admit it.

Mr. ATUL KRISHNA GHOSE: But, Sir, there is an addition of quinine.

Mr. SPEAKER: This should come in under Schedule as this is an article of exemption.

Mr. SURENDRA NATH BISWAS: Will Mr. Ghose be entitled to move his amendment when the Schedule is discussed?

Mr. SPEAKER: Yes, but he will have to redraft it with a view to get it into the Schedule.

Mr. ATUL KRISHNA GHOSE: Then I shall have to give a short-notice amendment?

Mr. SPEAKER: Yes. There is just one point which I want to make clear. The reason why I want the amendments to be moved together is that the tax is a percentage on the turnover. Therefore if you discuss it as a matter of mathematical calculation, whether it is 1/4th or 1/8th or 1/10th, there is not much argument. The real argument is on the turnover and, therefore, unless you take all these amendments together there cannot be a real discussion. I hope the House understands the position.

Mr. SYED JALALUDDIN HASHEMY: Mr. Speaker, Sir, I rise to speak on amendment No. 104 moved by Mr. Md. Abul Fazl of the Krishak Proja Party. Sir, the party we belong to is definitely against the introduction of this Bill, but we are helpless. We know, Sir, we will have to swallow this bitter pill. But it is our bounden duty to see that the burden of taxation is minimised and it is only for this reason that in place of one pice per rupee, as has been suggested by the Hon'ble the Finance Minister, we have suggested one pie per rupee. Sir, our demand is very fair and legitimate, and I hope members to my left will agree with me when they will consider the poverty of Bengal as a whole.

Sir, Mr. Rai Chaudhuri has pointed out that the countries of Europe, particularly Germany, a country which has been recognised as superior to other countries of Europe, started with ·5 per cent. as the first sales tax of that country. Sir, what earthly reason can there be for the Hon'ble Finance Minister of Bengal to start with $\frac{1}{16}$ of a rupee in Bengal? The other day I suggested to the Hon'ble the

Finance Minister to proceed slowly; otherwise what will happen? I am certain the House knows the fate of the Agricultural Produce Markets Bill. The Agricultural Produce Markets Bill was introduced, was referred to a Select Committee, was discussed and brought before this House and several clauses were disposed of; but the Hon'ble Minister of Agriculture had to withdraw it and he has introduced another Bill in the name of the Market Regulation Bill in its stead. Sir, it will be only fair and proper on the part of the Hon'ble Finance Minister to accept the very reasonable demand put forward by the Krishak Proja Party, and it will not be out of place to suggest that if we find that this rate of taxation on the sales of goods becomes successful, it will not be very difficult for the Government after the expiration of the period to raise this rate to two pies per rupee and then at the third stage to make it one pice per rupee. Sir, if our suggestion is not accepted, what will be our duty? We are not going to take it lying down. Even to-day there is a protest meeting in the Town Hall. In the past there had been protest meetings. In one of the meetings, Sir, a member of this House, an ex-Finance Minister of the Government of Bengal, presided and adduced valuable suggestions to the Government from that platform. Sir, it will be our bounden duty to go to the country and speak against this unusual burden of taxation on the poor people of Bengal. It is high time for the Hon'ble Minister to reconsider his decision. He has already reconsidered his decision. He has come down from 2 per cent. to $1\frac{9}{16}$ per cent. Sir, if this House, particularly certain members of the Coalition Party who really feel that this is a very great burden on the poor people, if they rise to the occasion, I am sure even to-day this suggestion of the Hon'ble Finance Minister might be altered on the floor of this House this evening.

Sir, I will appeal to the Hon'ble the Finance Minister not to be drunk with the power he has got now. Let him consider twice before he jumps. Sir, we are not much concerned with the other provisions of the Bill. We are only concerned with the rate of taxation and that is the only criterion that is to be decided by us. Sir, we have definitely decided that we cannot go above one pie per rupee, and I suggest that the Hon'ble the Finance Minister will reconsider the matter and accept our suggestion.

Mr. SURENDRA NATH BISWAS: Sir, I rise to support the motion moved by my friend Mr. Atul Krishna Ghose. Sir, his amendment is that the rate of taxation should be 1/8th of an anna, that is, half-pice per hundred rupees. Now, Sir, my reasons for supporting this amendment are very cogent. We are told that this taxation measure has been brought up to meet the additional expenditure on nation-building departments. Let us wait for one year and see

whether the amount of tax that will be realised by this measure will be really spent for nation-building departments, and we shall also wait for the assurance that the Hon'ble Finance Minister is expected to give us during the course of discussion of this Bill when the Preamble is taken up. Sir, already amendments have been tabled to the effect that the revenue raised by this tax shall be spent only on nation-building departments. If he is sincere, we hope that he will accept those amendments. Anyhow when we have been told that not a single pie out of this money will be spent on anything except the nation-building departments, let us proceed on that basis.

Now, Sir, what do we find in the budget which has already been presented before us? In the budget we find that a sum of Rs. 34 lakhs only has been budgeted as additional expenditure on the nation-building departments. I am taking this figure from Appendix II attached to the statement read by the Hon'ble Finance Minister at the time of presenting his budget. There we find excess of expenditure in many departments, but I have sorted only those departments which are called nation-building departments. I find that a sum of Rs. 34 lakhs only has been asked for for these nation-building departments. I am in doubt whether this Rs. 34 lakhs will be spent for those departments and for the purposes which may be called nation-building purposes. Anyhow, Government should not ask us to tax our people for any amount in excess of this sum of Rs. 34 lakhs. If they do so, Sir, I would ask the members of the Coalition Party: Are they going to tax their own people to pay for the additional expenses on police? Are they going to tax their own people to pay for the additional expenses on General Administration? Sir, the members of the Coalition Party who spoke while discussing the budget accused the Government of Bengal for still maintaining a top heavy administration. I now ask them if they were sincere in their accusation, are they going to tax their own people to meet the additional expenditure on General Administration which is, according to them, already top heavy? Are they going to their own people to raise money for being spent on police? If they do not want to do that, then, Sir, I shall presently show that half-pice, *i.e.*, 1½ pies per rupee, will be quite sufficient to raise this Rs. 34 lakhs which is required by the Hon'ble Finance Minister for additional expenses on nation-building departments.

Sir, I shall cite only a few of the articles which are going to be taxed and which alone I believe will raise this Rs. 34 lakhs. We consume annually *dhotis* and *saris* which are made of ordinary cloth to the value of about Rs. 13 crores. We consume shirtings, coatings and other similar goods to the tune of Rs. 5 crores. We also consume cloth woven by the handloom weavers to the tune of about Rs. 5 crores. So, in cloth alone we consume about Rs. 20 crores worth of goods.

Excluding from the operations of this Bill the production of the handloom industry, I may safely say that at least Rs. 15 crores worth of cloth will be taxed. By levying tax at the rate of 1/8th of an anna, *i.e.*, 1½ pies per rupee, on sales worth about Rs. 1 crore, we get Rs. 78,125. This means that if we can tax sales to the value of Rs. 45 crores, we shall get Rs. 34 lakhs. Out of this 45 crores of rupees worth of articles, I have mentioned only one item, namely, Rs. 15 crores worth of cloth. I shall mention other items also, which will fetch a sale of much more than 30 crores of rupees. Sir, several crores of rupees worth of umbrellas, shoes, cigarettes, cigars, medicines, glassware, china clayware, galvanized sheets, timber, iron manufactures, paper, bamboos for paper pulp, fuels including coke and coal, and many other items will be taxed. If we tax all these articles at the rate of 1/8th of an anna, then we can raise Rs. 34 lakhs easily. With that we shall be able to meet the additional expenditure on nation-building departments. There is another point. Not only the members on this side of the House but also the members opposite—I mean the supporters of Government—have already a feeling of distrust of the present Ministry. They also feel like us that though Government say that they will spend more money on nation-building departments, they will not do so in the long run. Last year they kept a heavy amount of money unspent and several instances have been cited not only from this side of the House but also from the other side. So, Sir, when there is already distrust in the minds of honourable members of this House, let us wait for one year and see whether we cannot do with the reduced rate which will cover the additional expenditure on nation-building departments. Later on, if we find that the present Ministers are sincere and spend this Rs. 34 lakhs on real nation-building departments, if they can thus win the confidence of this House, and if then they come up with an amendment of the rate, we shall favourably consider such an amendment measure. But for the present let us give Government that amount of money only which they say they require for additional expenses on nation-building departments.

Sir, with these words, I support the motion of Mr. Atul Krishna Ghose, and I hope that the honourable members of this House will accept it.

Mr. SASANKA SEKHAR SANYAL: On the general question regarding the incidence of taxation, I want to make a very few submissions with regard to the rate that should be accepted by the House. So far as the question of rate is concerned, since the Ministry is rushing this Bill in the teeth of vigorous opposition not merely from those who are the official Opposition in this House but also from

members of parties and groups who support other measures of Government, since the Ministry is rushing the Bill in the teeth of so much opposition, we on this side of the House without budging an inch from the stand that we have taken, namely, that this Bill is neither necessary nor called for nor just under the circumstances of the province to-day, without waiving our stand and principle even to the smallest extent, declare once again that our next attitude is to make the rigour of the taxation as light as possible. As we have said on previous occasions times without number, taxation must be consistent with the bearing capacity of the people at large. I will not repeat the arguments which have been advanced even to-day by my honourable friend Mr. Surendra Nath Biswas, but I would simply draw the attention of the House, particularly the members of the Coalition Party who are supporting the Government in this measure—I know that they are not happy about this measure of taxation but all the same they are supporting this measure—I would ask the members of the Coalition Party to consider one particular thing, what is the context of this present measure of taxation? To-day I will not refer to the big meeting that is being held in the Town Hall. I would appeal to the members of the Coalition Party as to what condition the masses of the province have been driven to-day by the fact that the Central Legislature is also going to impose new taxation measures. Sir, I think, one very small example will suffice. The poor people of this province have not enough to eat, but a very large number of the poverty-stricken people have taken to the habit of smoking. Smoking may be a luxury to the full stomachs of my friends to the left, but it is a necessity to the empty stomachs of a vast majority of the people of our country. What will be the condition of these poor smokers when a match-box is going to be sold in a very short time at 4 pice. The price will go higher up in a very few days. The Hon'ble Minister in charge has excluded merely the tobacco for the *hookka*, but he has not excluded the more handy *bidi* which has overtaken the province to a great extent. Our cultivators nowadays do not go to their fields with their ploughs and *hookka* but with their ploughs in their emaciated hand and with a half-burnt *bidi* on the top of their ear. This is their method of smoking to-day. That half-burnt *bidi* which he saves very carefully and which he protects even against rain will also be taxed by this measure of the Hon'ble Minister in charge.

(At this stage Hon'ble Minister in charge was standing, looking at papers in his hands.)

Sir, I take strong exception to the Hon'ble Minister's standing. That is not etiquette. I think, Sir, that is not manners. As the custodian of this House, as the custodian of the dignity of this House, I appeal to you to enforce manners even on a Minister.

Mr. SPEAKER: I know that it is my duty to enforce manners in the House, but I would be glad if there is no such occasion for my interference.

Mr. SASANKA SEKHAR SANYAL: Any way he is corrected now.

Sir, the Hon'ble Minister in charge of the Bill who taunts the Opposition in the name of the dumb millions—may I ask, Sir, what position has he taken up? Even the *bidi* will be taxed. To-day the poôr people will be taxed by the gods of the Central Government and by the demons in the province. Between the gods above and the demons below what will be the position of the poor people in this province?

Sir, my appeal to the Coalition Party is—since you have agreed to this Bill and you have been persuaded to have this Bill enacted into law, have it in such a shape that the poor people may not be driven to the wall as a result of this enactment. Sir, so far as we are concerned, we shall welcome all these measures from the Government if they come in quick succession, because we know that though we are not able to inject rationality into the mind of the Hon'ble Minister, the day of reckoning is being prepared elsewhere and if a large number of such taxation measures come in quick succession, we on this side of the House will only welcome them because we think where we have failed their own supporters will succeed—revolution will be in their own camp. I may tell the members of the Coalition Party that though we have no feeling of respect for the Ministers, we have still some respect left for them because we know that though technically we might differ in the matter of voting, still a large majority on this side as well as on the other side have a common interest. I do not like to see the responsibility devolving upon the members of the Coalition Party members, for in that case the people at large in Bengal will say that these people in the Coalition Party, who themselves form the rank and file of that party without any position, prestige and power, have played into the hands of these intriguing persons who do not really think of them but simply think of themselves. So I appeal to the members of the Coalition Party to get out of this despondency, rise above their helpless position and give a shaking so that the apparently strong hands of the Hon'ble Finance Minister may tremble and the papers of the taxation measure may fall down to the ground.

Maulvi ABU HOSSAIN SARKAR: Mr. Speaker, Sir, I beg to support the amendment moved by my friend, Mr. Abul Fazl, belonging to the Krishak Proja Party. We are fighting against this measure tooth and nail, because we all know that this Bill, if enacted into

law, will ultimately become an engine of oppression on our poor country. But, as we find, we have to swallow the bitter pill, as one of my friends have suggested, because here in this Assembly only the counting of heads will ultimately succeed and not reason and counsel. But there is one thing which must not go unnoticed. Sir, the Hon'ble Mr. Suhrawardy now and then boasts that he has been addressing huge public meetings where he has got almost unanimous support. Sir, I happened to be present in one of these meetings, and I shall give a description of how he faced the crowd——

Mr. SPEAKER: Mr. Sarkar, I would ask you not to refer to that matter in this connection. You can postpone it for the present, and I shall have nothing to say if you raise this incident in connection with a salary motion of the budget.

Maulvi ABU HOSSAIN SARKAR: I am prepared to submit to your ruling, Mr. Speaker, but you allowed the Hon'ble Minister to make that statement in connection with this very Bill the other day.

Mr. SPEAKER: No, it was not in connection with this Bill. But may I ask you how can it be relevant to this Bill?

Maulvi ABU HOSSAIN SARKAR: It is relevant because he faced a meeting of people who did not want this Bill in a clever way and he——

Mr. SPEAKER: But if you leave it for the budget discussion, I tell you I will not shut it out.

Maulvi ABU HOSSAIN SARKAR: As it is your ruling, Sir, I submit.

But my point was this, that this Bill is a most unpopular Bill in the province. There was already a *hartal* in Calcutta the other day, and to-day there is also another *hartal*. A big meeting is being held in the Town Hall now and the attitude of the mufassal people is also against this measure. They feel that this Bill will ultimately hit them so much so that their already impoverished condition will be made still worse. It is general knowledge, Sir, that unscrupulous tradesmen try to take advantage of taxation measures and as soon as a proposal of taxation comes forward and even before it is passed into law, they begin to raise the prices of commodities upon which the tax is to be imposed. Had an enquiry been made, it would have been found that even the necessaries of life which will ultimately not fall within the purview of this Bill are being charged for at higher rates on the ground of the imposition of the sales tax.

. In this connection, Sir, I must bring it to the notice of the House that in mufassal areas the poor people are already at their wits' end. Whatever they sell is selling cheap and the price of whatever they buy is getting higher and higher. On account of war conditions and the taxation put by the Central Government, most of the necessaries will go up in price and if this taxation measure is again forced on the unwilling shoulders of the public, it will have a very deteriorating effect on the life of the masses. The more we speak on the subject and the more we describe the poor and miserable condition of the masses, the more will the Hon'ble the Finance Minister and the Ministry laugh, because these people are big people, they are mostly exploiters of vested interests. They take a peculiar delight in exploiting the masses. Nothing will open their eyes, but there will be a day of reckoning. I wish that the Hon'ble Sir Nazimuddin had been here to-day. He very recently tasted a little of the poison gas of his so-called popularity in the Gas Street. If Mr. Suhrawardy goes on with his taxation measure in this way, I fear that he will have to change his hat several times in a day in order to avoid recognition even in the public streets of Calcutta.

With these few remarks, Sir, I support the motion of my honourable friend Mr. Abul Fazl.

Mr. SPEAKER: I have now to put all the motions to the vote, but as it is prayer interval time, I shall do so after the adjournment.

(At this stage the House was adjourned for fifteen minutes.)

(After adjournment.)

Maulvi ABDUL WAHED: মাননীয় সভাপতি সাহেব, আমার বন্ধু আবুল ফজল সাহেব যে সংশোধনী প্রস্তাব এনেছেন সেটা আমি সমর্থন করি, এবং এই কথা বলতে চাই যে, আজ বাংলার জনসাধারণের পক্ষে বড়ই দুর্দিন উপস্থিত হয়েছে। বর্ত্তমানে বাংলার জনসাধারণ যে দুরবস্থায় দাঁড়িয়েছে তাদের দুরবস্থা যাঁরা সচক্ষে দেখেন এবং তাদের দুরবস্থাটা যাঁরা বিবেচনা করেন, চিন্তা করেন তাঁরা কিছুতেই এই নূতন টেক্সএর ব্যবস্থাটা সমর্থন করবেন না বলে আমার বিশ্বাস। কিন্তু, ভোর করে যখন বর্ত্তমাণ মন্ত্রিমণ্ডলী জনসাধারণের উপর বিক্রয় কর বিল পাশ করে টেক্স বসাবার চেষ্টা কোরছেন, তখন আমরা চেষ্টা কোরছি এই টেক্স যত কম হতে পারে। যেখানে টাকায় এক পয়সা করে টেক্স ধরার ব্যবস্থা হয়েছে, সেখানে আমার বন্ধু, টাকায় এক পাই অর্থাৎ এক পয়সার তিন ভাগের এক ভাগ করার জন্য সংশোধনী প্রস্তাব এনেছেন। এটা আমি সমর্থন করি এই জন্য যে, বর্ত্তমানে বাংলার পল্লীর জনসাধারণের, কৃষক-প্রজাদের উৎপন্ন ফসল অনাবৃষ্টি ও অতিবৃষ্টির জন্য না হওয়ায়, এবং পাট যা সামান্য হয়েছে, তাও বর্ত্তমান বৎসরে তার উপযুক্ত দর না পাওয়ায় এবং আগামী বৎসরের পাট চাষ অতি মাত্রায় কমিয়ে দেওয়ায় তাদের অবস্থা অত্যন্ত শোচনীয় হয়ে

পড়েছে ও পড়িবে। সামান্য দৈনন্দিন জীবনের অন্ন বস্ত্রের সংস্থান পর্য্যন্ত কোরতে পারছে না, এর উপর আবার নূতন টেক্স তাদের ঘাড়ের উপর চাপান হচ্ছে। তাদের জিনিষপত্র খরিদ করার শক্তি একেবারে বন্ধ হয়ে গিয়েছে, এর উপর আবার, জিনিষের মূল্য যাতে অধিক বৃদ্ধি হয় তারই ব্যবস্থা এই টেক্স দ্বারা হচ্ছে। আমার বন্ধু আবুল ফজল্ সাহেব এই টেক্স কম করবার জন্য যে সংশোধনী প্রস্তাব এনেছেন সেটা আমি সমর্থন কোরছি এই উদ্দেশ্যে যে, টেক্স যখন বস্‌বেই তখন যত কম হতে পারে। কারণ, আজ দেখা যাচ্ছে যে পল্লীর জনসাধারণের দৈনন্দিন জীবন যাপনের সামান্য জিনিষ খরিদ করবারও ক্ষমতা নেই।

সাধারণতঃ দেখা যায় যে, বিক্রেতারা অনেক সময় অশিক্ষিত জনসাধারণের অশিক্ষার সুযোগ নিয়ে তাদের কাছ থেকে জিনিষের দাম বাড়িয়ে বেশী আদায় করে। সামান্য কথায় একটা জিনিষের বিষয় জানিয়ে দিচ্ছি যেমন ম্যাচ-বাতীর অবস্থা। একসময় বিক্রেতারা বোলতে আরম্ভ করলো যে ম্যাচ-বাতীর জাহাজ ডুবে গিয়েছে, সেই কারণে ম্যাচ-বাতীর দাম বেড়ে গিয়েছে এই ভাবে জনসাধারণকে ফাঁকি দেয়। বর্ত্তমানে এই অবস্থায় ভারতের আইন পরিষদে ম্যাচ-বাতীর উপর আবার একটা টেক্স ধরার ব্যবস্থা হচ্ছে। এখন কি এটা উপযুক্ত সময় আরও নূতন টেক্স বসাবার যখন দিনের পর দিন জিনিষের মূল্য বেড়েই চলেছে?

যতই বলা হ'ক না কেন যে বিক্রেতাদের উপর এই টেক্স পড়বে, বাস্তবিক পক্ষে অসহায় জনসাধারণকেই এই টেক্সের বোঝাটা বহন করতে হবে। কারণ, একটা জিনিষের দাম দশ হাজার কি পনের হাজার যতই হ'ক না কেন, এই জিনিষ যতবার বিক্রয় হবে, ততবার প্রত্যেক বিক্রয়ের উপর টেক্স বসিবে এবং শেষ বিক্রি কৃষক মজুরের নিকট হবে আর তাবাই সব টেক্স বহন করবে। কাজেই এই টেক্স যত কম হয় ততই গরীবের মঙ্গল হবে সেজন্য আমার বন্ধু যে প্রস্তাব কোরেছেন সেটা আমি সমর্থন কোরছি এবং মাননীয় মন্ত্রী মহোদয়কে এই প্রস্তাব মানিয়া নেওয়ার জন্য অনুরোধ করছি।

The Hon'ble Mr. H. S. SUHRAWARDY: Mr. Speaker, Sir, I am constrained to oppose all the amendments which aim at altering the amount of the tax. Mr. Surendra Nath Biswas has referred to the expenditure of Rs. 34 lakhs on nation-building departments over and above the last year's expenditure, and he says that the rate should be such as will cover only that expenditure. Sir, he forgets that this year we have also a deficit of Rs. 70 lakhs or thereabout due to expenditure on nation-building departments. The other 34 lakhs is merely an addition to the present deficit and hence taxation is necessary to meet the total deficit. Sir, I do not wish to juggle with figures and to talk about nation-building departments over and over again. The fact is that Government must have money at its disposal if it wishes to extend its beneficent activities. We cannot take up big schemes unless we know that money is available. To give an example, we have allotted Rs. 1½ lakhs for rural health services, but this is nominal, for while

launching the scheme we shall have to make arrangements for Rs. 35 lakhs which it will ultimately cost. Therefore, if we begin to expand our nation-building departments, money must be available. We must also have, as I have pointed out before, a certain surplus at our disposal and a closing balance which is necessary for the financial stability of any Government.

Then, Sir, I anticipate that we may have to spend more money than we have budgeted for to relieve distress, and for the purpose of agricultural credit and to establish rural credit in general. Funds for these purposes must be at the disposal of Government before we can embark upon any such projects. Mr. Jalaluddin Hashemy and others of his group constantly refer to the taxation on the poor people of Bengal. I again urge, Sir, that if they were good enough to examine the exemptions proposed and accepted, they will find that the poor people of Bengal will hardly be touched by this taxation. The taxation will fall on the middle classes and on the richer classes, on those who are the patrons of bigger shops, mostly on those who purchase from shops in Calcutta whose turnover is easily 1 crore and more. The poor people will hardly be taxed by this taxation measure. Most of their necessities are exempted and such articles like *gamcha* and coarse cloth which are manufactured in cottages and form part of the cottage industries of Bengal will also escape this taxation. Consequently, I believe there is hardly any room for grievances on this score

I have been told that there is a *hartal* again in Calcutta. We are getting used to it. We know that these *hartals* are engineered and, as I have pointed out, they are not engineered by the consumers or by the representatives of the consumers, but they are engineered by the trades people who think that they will not be able to pass on the tax to the consumer. I have no doubt that we shall hear to-morrow of some mammoth and stupendous mass meeting which is taking place in the Town Hall. The voice that emanates from the loud-speaker is not necessarily the voice of the masses, and the few people who are there in the Town Hall and the half-a-dozen or a dozen people who stand on the steps as an overflow gathering are a testimony to the fact that the Sales Tax hardly causes any comment amongst the people here, in spite of all attempts to whip up an agitation.

Now, I do ignore, as a rule, the very unfounded and uncharitable comments of Mr. Abu Hossain Sarkar (Mr. ABU HOSSAIN SARKAR: Because it hurts you very much.) because they are not worthy of a reply. Mr. Abu Hossain Sarkar has apparently taken advantage of an unfortunate incident which took place in Calcutta to look round for himself and he has had the temerity on the floor of this House to threaten my person with violence. Now, Mr. Abu Hossain sarkar may

employ hirelings for this purpose, but I think it will take a very, very long time for agitators of his type to find a footing in Calcutta——

Mr. SYED JALALUDDIN HASHEMY: Mr. Speaker, you did not allow Mr. Abu Hossain Sarker to deal with that subject and you asked him to wait till the demand under "'General Administration" came up. But the Hon'ble Minister is in his reply referring to that particular question.

Mr. SPEAKER: I stopped Mr. Abu Hossain Sarkar when he was referring to the Muharram incident. I did not stop him in the beginning at all.

Mr. ATUL KRISHNA GHOSE: Did he refer to hooliganism? I want to know whether such an expression is allowed on the floor of the House. If not, he should withdraw it.

The Hon'ble Mr. H. S. SUHRAWARDY: Mr. Abu Hossain Sarkar had better keep his threats to himself——

Mr. SPEAKER: As a matter of fact, there was a certain statement about the Hon'ble Minister facing the public and now he is replying to it in general. I do not think he has meant any offence to any particular member.

Mr. ATUL KRISHNA GHOSE: If the Hon'ble Minister has said that Mr. Abu Sossain Sarkar will appoint hooligans——

The Hon'ble Mr. H. S. SUHRAWARDY: No. I used the word "hireling".

The rate of tax is very small. Its incidence is 1 pice in the rupee.

Sir, I shall now deal with the amendment which was tabled in the name of Mr. Nalini Ranjan Sarker, but which I could not have accepted had he moved it. It was to the effect that every year we should forecast our expenditure and put the tax at a rate which will yield the amount forecasted. I would not have accepted it because this would have created uncertainty in the minds of traders, who would not have been able to deal with the situation from year to year, not knowing what would be the incidence of taxation in the following year. This would also lead to confusion in the accounts. Sir, I merely refer to it because some honourable gentlemen while moving other amendments have also referred to this aspect of the question.

Then, Sir, there is the amendment of Mr. Sassoon regarding purchases by the water transport service being also exempted from taxation. Sir, I feel that there has been an omission on our part. The

Madras Government has exempted water transport service and that is due to the fact that water transport, particularly sea-going vessels, may fill their bunkers from any port and if we do not exempt the water transport service, it is quite likely that much of the trade of Calcutta will pass to other ports. I suggest, however, Sir, that instead of the words "water transport service" coming after the words "railway administration" we may insert the words "or water transport" after the word "railway" and before the word "administration," because the object is that only the administration of the water transport service should be exempted and not the service itself. Sir, if he accepts my suggestion, I am prepared to accept his amendment.

Mr. R. M. SASSOON: Sir, I accept the suggestion of the Hon'ble Minister.

The Hon'ble Mr. H. S. SUHRAWARDY: Now, Sir, the amendment moved by Rai Harendra Nath Chaudhuri, namely, that such articles which are finished articles of industrial manufacture as may be notified by the Provincial Government should be taxed, if exported, does not appeal to me. His argument is that we must first find out which are those articles which have no exportable surplus, and having found that out, make these articles liable to tax even when exported from this province. The effect, however, of this will be that if we do not exempt such exported articles from taxation, they will not be purchased from this province but will be purchased from other provinces. Consequently there will be less purchase of these articles. On the other hand, the reason why we have exempted all articles exported from this province is that we do not want to reduce the bulk of our export trade. I am sure that if the orders are forthcoming, our industries will adapt themselves to the situation and will be able to satisfy the requirements not only of this province, but also of other provinces. I feel, Sir, that the amendment of Mr. Rai Chaudhuri will have an adverse effect on trade and business and far from removing any tariff wall, it will raise a tariff wall in effect.

Mr. SPEAKER: I must just explain one point before I put the motions to vote. As regards the incidence of taxation, there are really three amendments. First, the Government proposal is to have 3 pies per rupee. The second proposal, which is made by Rai Harendra Nath Chaudhuri, is 1 per cent. Then there is the third proposal of Mr. Abul Fazl to make it 1 pie in the rupee. There is also an amendment of Mr. Atul Krishna Ghose. I must just explain the actual effect of these amendments because one is on the percentage basis and the others are on the pie basis. I think it would be better to begin from the lowest rate, and I therefore put Mr. Abul Fazl's amendment first.

The motion of Mr. Md. Abul Fazl that in clause 5 (*1*), lines 2 and 3, for the words "one-quarter of an anna" the words "one pie" be substituted, was then put and a division taken with the following result :—

AYES—38.

Abdul Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Abul Fazl, Mr. Md.
Acharyya Choudhury, Maharaja Sashi Kanta, of Muktagacha, Mymensingh.
Ahmed Khan, Mr. Syed.
Asimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Barma, Babu Premhari.
Barman, Babu Shyama Prosad.
Bhawmik, Dr. Gobinda Chandra.
Biswas, Babu Lakshmi Narayan.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Goswami, Mr. Tulsi Chandra.
Hasan Ali Chowdhury, Mr. Syed.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Mazumdar, Maulvi.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Nausher Ali, Mr. Syed.
Paul, Sir Hari Sanker.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sarker, Mr. Nalini Ranjan.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.,
Wahur Rahman, Maulvi.

NOES—98.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mirza.
Abdul Hafiz, Mr. Mia.
Abdul Hakim, Maulvi.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid Mr. A. M.
Abdul Karim, Mr.
Abdul Majid, Mr. Syed.
Abdul Wahab Khan, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rascbid Mahmood, Mr.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bhadur Maulvi S.
Abdul Motaleb Malik, Dr.
Abdur Razzak, Maulvi.
Abdul Hashim, Maulvi.
Abul Hosain Ahmed, Mr.
Ahmed Ali Enayetpuri, Khan Bahadur Maulana.
Ahmed Ali Mridha, Maulvi.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Ashrafali, Mr. M.
Asiad Hosain Khan, Khan Bahadur Maulvi.
Badruddoja, Mr. Syed.
Birkmyre, Sir Henry, Bart.
Biswas, Mr. Rasik Lal.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Asutosh Chandra.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Huq, the Hon'ble Mr. A. K.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Gomes, Mr. P. A.
Griffiths, Mr. C.
Gurung, Mr. Damber Singh.
Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Haddow, Mr. R. R.
Hafizuddin Chowdhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hamilton, Mr. K. A.
Hasanuzzaman, Maulvi Md.
Hasina Murshed, Mrs. M. B. E.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Hirtzel, Mr. M. A. F.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Saheb Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
Kennedy, Mr. I. G.
McGregor, Mr. G. G.
Mafizuddin Ahmed, Maulvi.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Miles, Mr. C. W.
Mohammed Ali, Khan Bahadur.
Mohsin Ali, Mr. Md.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Nalinaksha Sehary.

Mallick, Mr. Pulin Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustaqeemul Haque, Mr. Syed.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Norton, Mr. H. R.
Patton, Mr. W. C.
Raikut, the Hon'ble Mr. Prasanna Deb.
Razaur Rahman Khan, Mr.
Sadaruddin Ahmed, Mr.
Safiruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Sassoon, Mr. R. M.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C.B.E.
Shamsuddin Ahmed Khondkar, Mr.
Spotter, Mr. J. H.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brabant.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Stark, Mr. A. F.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 38 and the Noes 98, the motion was lost.

The motion of Mr. Atul Krishna Ghose that in clause 5 (*1*), in line 2, for the word "quarter" the word "eighth" be substituted, was then put and a division taken with the following result:—

AYES—37.

Abdul Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Abul Fazl, Mr. Md.
Ahmed Khan, Mr. Syed.
Asimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Barma, Babu Promhari.
Barman, Babu Shyama Prasad.
Bhaumik, Dr. Gobinda Chandra.
Biswas, Babu Lakshmi Narayan.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Das Gupta, Srijut Narendra Nath.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Goswami, Mr. Tulsi Chandra.
Hasan Ali Chowdhury, Mr. Syed.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Mazumdar, Maulvi.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Naushor Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.
Wahur Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—95.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mirza.
Abdul Hafiz, Mr. Mia.
Abdul Hakim, Maulvi.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Majid, Mr. Syed.
Abdul Wahab Khan, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S.
Abdur Razzak Maulvi.
Abul Hossain Ahmed, Mr.
Aftab Ali, Mr.
Ahmed Ali Enayetpuri, Khan Bahadur Maulana.
Ahmed Ali Siridia, Maulvi.
Alimuddin Ahmed, Khan Bahadur Maulvi.
Ashrafali, Mr. M.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Badruddoja, Mr. Syed.
Birkmyre, Sir Henry, Bart.
Biswas, Mr. Rasik Lal.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Anukul Chandra.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Huq, the Hon'ble Mr. A. K.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Gomes, Mr. S. A.
Griffiths, Mr. G.

Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Haddow, Mr. R. R.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmed, Khan Sahib.
Hamilton, Mr. K. A.
Hasanuzzaman, Maulvi Md.
Hasina Murshed, Mrs. M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Hirtzel, Mr. M. A. F.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Saheb Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
Kennedy, Mr. I. G.
McGregor, Mr. G. G.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Miles, Mr. C. W.
Mohammed Ali, Khan Bahadur.
Mohsin Ali, Mr. Md.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Mullick, Mr. Pulin Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawsai Haque, Mr. Syed.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Norton, Mr. H. R.
Patton, Mr. W. C.
Raikut, the Hon'ble Mr. Prasanna Deb.
Razaur Rahman Khan, Mr.
Sadaruddin Ahmed, Mr.
Safiruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Sassoon, Mr. R. M.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C.B.E.
Shamsuddin Ahmed Khondkar, Mr.
Speller, Mr. J. H.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brabant.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble H. S.
Stark, Mr. A. F.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 37 and the Noes 95, the motion was lost

The motion of Rai Harendra Nath Chaudhuri that in clause 5 (*1*), in lines 2 and 3, for the words "one-quarter of an anna in the rupee on" the words "one per centum of" be substituted was then put and a division taken with the following result:—

AYES—37.

Abdul Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Abul Fazl, Mr. Md.
Ahmed Khan, Mr. Syed.
Asimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Barma, Babu Premhari.
Barman, Babu Shyama Prosad.
Bhawmik, Dr. Gobinda Chandra.
Biswas, Babu Lakshmi Narayan.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Das Gupta, Srijut Narendra Nath.
Dutta Mazumdar, Mr. Nibarendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Goswami, Mr. Tulsi Chandra.
Hasan Ali Chowdhury, Mr. Syed.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Mojumdar, Maulvi.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Nausher Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.
Wallur Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—93.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mirza.
Abdul Hafiz, Mr. Mia.
Abdul Hakim, Maulvi.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Majid, Mr. Syed.
Abdul Wahab Khan, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S.
Abdul Metaleb Malik, Dr.
Abdur Razzak, Maulvi.
Abul Hossain Ahmed, Mr.
Aftab Ali, Mr.
Ahmed Ali Mridha, Maulvi.
Afzaluddin Ahmed, Khan Bahadur Maulvi.
Ashrafali, Mr. M.
Asiad Hossain Khan, Khan Bahadur Maulvi.
Badruddoja, Mr. Syed.
Birkmyre, Sir Henry, Bart.
Biswas, Mr. Rasik Lal.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Anukul Chandra.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Huq, the Hon'ble Mr. A. K.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Gomes, Mr. P. A.
Griffiths, Mr. C.
Habibullh, the Hon'ble Nawab Bahadur K., of Dacca.
Haddow, Mr. R. R.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hamilton, Mr. K. A.
Hasanuzzaman, Maulvi Md.
Hasina Murshed, Mrs. M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Heaury, Mr. David.
Heywood, Mr. Rogers.
Hirbazel, Mr. M. A. F.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Sahob Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
Kennedy, Mr. I. G.
McGregor, Mr. G. G.
Mandal, Mr. Jagat Chandra.
Manirudin Akhand, Maulvi.
Miles, Mr. C. W.
Mohammed Ali, Khan Bahadur.
Mohsin Ali, Mr. Md.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Mullick, Mr. Pulin Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Nandy, the Hon'ble Maharaja Srichandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Norton, Mr. H. R.
Patton, Mr. W. C.
Raikut, the Hon'ble Mr. Prasanna Deb.
Sadaruddin Ahmed, Mr.
Safiruddin Ahmed, Haji.
Saheb-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Sassoon, Mr. R. M.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C.B.E.
Shamsuddin Ahmed Khondkar, Mr.
Speller, Mr. J. H.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brabant.
Steven Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Stark, Mr. A. F.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 37 and the Noes 93, the motion was lost.

The motion of Rai Harendra Nath Chaudhuri that in clause 5 (3) (*d*), line 1, after the word "goods" the following words be inserted, namely:—

"other than such furnished articles of industrial manufacture as may be notified by the Provincial Government"

was then put and lost.

The motion of Mr. Md. Abul Fazl that in clause 5, sub-clauses (*c*) and (*cc*) be omitted was then put and lost.

The motion of Mr. R. M. Sassoon, as subsequently amended by the Hon'ble Mr. H. S. Suhrawardy that in clause 5 (*3*) (*c*), before the word "administration" the words "or water transport" be inserted, was then put and agreed to.

Mr. SPEAKER: I think that disposes of all the amendments. There remains only amendment No. 113.

The motion of the Hon'ble Mr. H. S. Suhrawardy as amended that for sub-clause (*3*) of clause 5 the following be substituted, viz.—

"(*3*) In this section the expression 'taxable turnover' means that part of a dealer's gross turnover during any period which remains after deducting—

(*i*) his turnover during that period on—

(*a*) the sale of goods declared tax-free under section 6;

(*b*) sales to a registered dealer of goods specified in the purchasing dealer's certificate of registration as being intended for resale by him, or for use by him in the manufacture for sale of any goods or in the execution of any contract and on sales to a registered dealer of containers and other materials for packing of such goods;

(*c*) sales to the Indian Stores Department, the Supply Department of the Government of India, and any railway or water transport administration;

(*cc*) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods for use by it in the generating or distribution of such energy;

(*d*) sales of goods which to the satisfaction of the Commissioner are shown to have been despatched by or on behalf of the dealer to an address outside Bengal;

(*e*) such other sales as may be prescribed, and

(*ii*) one per centum of the balance remaining after making the deductions allowed by sub-clauses (*a*) to (*e*) above."

was then put and agreed to.

Mr. SPEAKER: I think, Mr. Suhrawardy, before I put clause 5 to vote, it is necessary to have some drafting amendment. You have said, "under section 4," but the operative section is not only section 4 but also section 7A. Therefore, I am suggesting that the words "this Act" be substituted in place of the words "section 4"

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, that it should come up after section 7A has been accepted by the House. Otherwise it would be meaningless.

Mr. SASANKA SEKHAR SANYAL: Sir, let it come at that time.

Mr. SPEAKER: All right.

Clause 6.

The question that clause 6 stand part of the Bill was then put and agreed to.

Clause 7.

Rai HARENDRA NATH CHAUDHURI: Sir, I beg to move that in clause 7 for sub-clause (*6*) the following sub-clause be substituted, namely:—

"(*6*) When—

(*a*) any business in respect of which a certificate has been granted upon application made under sub-section (*2*) has been discontinued, or

(*b*) the gross turnover of any such business has during each of three consecutive years failed to exceed the taxable quantum,

he Commissioner shall cancel the registration."

Sir, sub-clause (*6*) of clause 7, as reported by the Select Committee, runs as follows:—

(*6*) Where the Commissioner is satisfied—

(*a*) that any business in respect of which a certificate has been granted upon application made under sub-section (*2*) has been discontinued, or

(*b*) that the gross turnover of any such business has during each of three consecutive years failed to exceed the taxable quantum,

e shall cancel the registration.

Sir, the sub-section appears to have imposed an obligation on the Commissioner, but that is a mere make-believe. It imposes no obligation on the Commissioner; rather, it leaves the discretion to him and he discretion is unfettered. Sir, you will see that the Commissioner

has to cancel a registration on ascertaining either of the two facts as contemplated in sub-section (*6*). Now, the first circumstance in which he has to cancel registration is the discontinuance of the business which can only be a matter of fact and not a matter of opinion. The other consideration for cancellation of registration is that the gross turnover, and not the taxable turnover, does not exceed the taxable quantum. Sir, that is also a question of fact and not one of interpretation of the law. Therefore, I suggest that when it is found that either of these facts is in favour of a dealer, the Commissioner should at once cancel the registration and there should be no question for the Commissioner to be satisfied or dissatisfied. The cancellation of registration in either of those cases ought not to be left to the discretion of the Commissioner, but should be effected as a matter of course.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, there is really no difference in the proposal of the Select Committee and that moved by Rai Harendra Nath Chaudhuri, because even on the amendment of Rai Harendra Nath Chaudhuri the Commissioner will have to ascertain whether these facts exist or they do not exist. The cancellation by the Commissioner is not so automatic as made out; he must find out whether certain facts exist before he can inform the dealer to have his registration cancelled. Nevertheless, I have no objection, if it satisfies Mr. Rai Chaudhuri, to accept the amendment.

The amendment of Rai Harendra Nath Chaudhuri was then put and agreed to.

The question that clause 7, as amended, stand part of the Bill, was then put and agreed to.

Clause 7A.

Mr. SASANKA SEKHAR SANYAL: Sir, I beg to move that sub-clause (*3*) of new clause 7A be omitted.

Sir, I will not tire the House at this tag-end of the day by repeating the arguments that I advanced on a previous occasion on the question of interpretation that is likely to be put upon the expression "liable to pay tax." At that time I had to hammer it into the head of the Hon'ble Minister that the liability to taxation is an independent matter, not contingent upon the registration, but since he tried to have his own way, we could not help him. And now I am not going to repeat the arguments here in this analogous clause on that matter. My objection is that the Hon'ble Minister's own purpose, as set forth in clause 1, will be frustrated by the amendments to sub-clause (*3*) here, because ordinarily the taxable quantum has been fixed at Rs. 50,000, but an enabling clause has been introduced to give facilities for registration at the lower rate of Rs. 10,000. If it were a

merely enabling clause, dealers would be persuaded to rush in for registration for the obvious benefits arising out of the Act. But since there is an additional liability clause saddled upon him, I submit he will be scared away. If sections 7A(*1*) and 7A(*3*) are read together, it will have the effect of bringing down the taxable quantum from Rs. 50,000 to Rs. 10,000 and in that view my opinion is that sub-clause (*3*) should not be there, but should be deleted.

Mr. MD. ABUL FAZL: Sir, I beg to move that in clause 7A(*4*), line 3, for the words "three complete years," the words "one whole year" be substituted.

I beg also to move that in clause 7A(*5*), the words "subject to the provision of sub-section (*4*)," in line 1, and the words "unless the dealer is liable to pay tax under section 4," in lines 8-9, be omitted.

Sir, my amendment No. 133 is consequential to amendment No. 132. Clause 4, as it stands, means that once a tax is imposed upon a dealer, he shall have to pay it for three years, even if his taxable turnover does not come up to the taxable quantum. This, I submit, will be a great hardship on the dealer. He will be liable for three years more to pay. That ought not to be. So, I suggest that these two amendments of mine be accepted

Mr. SURENDRA NATH BISWAS: Sir, I rise to support the amendments moved by my friend Mr. Sasanka Sekhar Sanyal and Mr. Abul Fazl.

Sir, my reasons for supporting these amendments are that unless these amendments are accepted, the taxable quantum which has been fixed at Rs. 50,000 by section 4 will be reduced to Rs. 10,000 as has been suggested by my friend Mr. Sanyal. Not only that. Under sub-section (*3*) of section 5, a registered dealer will be exempted from paying tax upon sales to another registered dealer. Naturally, a big dealer will ask his customers to be registered, so that he may not have to pay the tax himself, and may pass on the tax to the small dealers. Now that being the position, Sir, if the small dealer registers himself under section 7A, then he at once becomes liable under this section to pay tax. Not only that. He will be liable to pay tax for three consecutive years. So, small dealers will be scared away. One dealer may purchase things from a big dealer at a high rate, but he will certainly be unwilling to pay the tax himself direct to Government. So, Sir, I am afraid that if this section 7A remains as it is and the amendments are not accepted, there will be no one to be registered. No small dealer will be registered. The effect will be that big dealers will have to pay the tax at the first sale. Besides that, even if the small dealer gets himself registered under section 7A and is made liable to pay tax, why is it that he will be made liable to pay the tax for three

consecutive years even if his sales fall below Rs. 10,000? That will be a serious matter so far as the small dealers are concerned. Sir, we have already observed—and it is true—that a trader will not be able to pass on the tax in many cases to the consumer. The trader will have to pay the tax and, at the same time, will not be able to increase the price in order to pass on the tax to the consumer. There will be competition as it is now. A big dealer may have wholesale business as well as retail sale business and as a retail seller may sell certain articles at a cheaper price. But a small dealer, if he is registered, will have to sell the same articles at a higher price. The big dealer may not lose even if he sells such articles at a cheaper price, because the tax will not be the only measurement of the price of the article to be sold to the consumer. We often find that in big shops things are sold at a price less than the price at which a small dealer sells, and in order to retain his business the small dealer will not be able to pass on this tax to the consumer in many cases, if not in all.

So, on these two grounds, Sir, the first being that it will discourage small dealers to be registered and, secondly, that it will affect the small dealers and it will hit them very hard, I expect that the Hon'ble the Finance Minister will consider the position and will accept the amendments moved by my friends.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I cannot but congratulate my friend Mr. Surendra Nath Biswas on his admission that in many cases the dealer will not be able to pass on the tax to the consumer and will have to bear it himself. This supports my contention that the agitation against the Sales Tax is not an agitation by the consumers. (Mr. SURENDRA NATH BISWAS: You have not understood my point at all.) I know, Sir, that Mr. Surendra Nath Biswas has to say many things in deference to the political views of his party. Still I feel that he deserves my thanks for his honesty of intellect.

Now, Sir, I am sorry I have not been able to convince my friends opposite that they have misunderstood the scope of this section altogether. Sir, this is a case of voluntary registration. A person registers himself voluntarily and accepts the liability of paying the tax which he is expected to collect from the consumer. He becomes a registered dealer. For such articles as he sells to another registered dealer he will not have to pay the tax, and for such articles as he sells to an unregistered dealer or to an ordinary consumer he will collect the tax from him and pay the tax. That is all. Therefore if he wants to accept this liability, how can he escape the libility of paying the tax on the turnover?

There is also no force in the contention that it is inequitable that such a dealer will have to pay the tax for three consecutive years. This is merely a repetition of the liability on a dealer which is cast

under section 4 and dealers who register themselves voluntarily cannot be placed on a different footing from those who have to be compulsorily registered, because their taxable turnover happens to vary and fall before a certain amount.

This being the position, I have no other alternative but to oppose the motion.

Mr. SURENDRA NATH BISWAS: What about the liability to pay tax for three consecutive years?

The Hon'ble Mr. H. S. SUHRAWARDY: I have explained it already when I spoke about section 4.

The motion of Mr. Sasanka Sekhar Sanyal that sub-clause (*3*) of new clause 7A be omitted was then put and a division taken with the following result:—

AYES—33.

Abdul Wahed, Maulvi.
Abul Fazl, Mr. Md.
Ahmed Khan, Mr. Syed.
Asimuddin Ahmed, Mr.
Barma, Babu Promhari.
Barman, Babu Shyama Prosad.
Bhowmik, Dr. Gobinda Chandra.
Biswas, Mr. Surendra Nath.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Das Gupta, Srijut Narendra Nath.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Hasan Ali Chowdhury, Mr. Syed.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Mojumdar, Maulvi.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Mandal, Mr. Amrita Lal.
Masiruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Nausher Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.
Wahur Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—81.

Abdul Hafiz, Mr. Mirza.
Abdul Hafiz, Mr. Mia.
Abdul Hakim, Maulvi.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Wahab Khan, Mr.
Abdur Rahman, Khan Bahadur A.F.M.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S.
Abdul Motaleb Malik, Dr.
Abdur Razzak, Maulvi.
Abdus Shaheed, Maulvi Md.
Abul Hosain Ahmed, Mr.
Aftab Ali, Mr.
Ahmed Ali Mridha, Maulvi.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Ashrafuli, Mr. M.
Azizul Hoosain Khan, Khan Bahadur Maulvi.
Birkmyre, Sir Henry, Bart.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Farhad Raza Chowdhury, Mr. M.
Farhat Banu Khanam, Begum.
Fazlul Huq, the Hon'ble Mr. A. K.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca.).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Gomes, Mr. S. A.
Griffiths, Mr. C.
Habibullah, the HonbleNawab Bahadur K., of Dacca.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hamilton, Mr. K. A.
Hasanuzzaman, Maulvi Md.
Hosina Hurshed, Mrs. M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Hirtzel, Mr. H. A. F.
Jalaluddin Ahmed, Khan Bahadur Maulvi.

Kabiruddin Khan, Khan Bahadur Maulvi.
Kasem Ali Mirza, Sahibzada Kawan Jah Syed.
McGregor Mr. G. G.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Miles, Mr. C. W.
Mohammed Ali, Khan Bahadur.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Mullick, Mr. Pulin Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustafawasi Haque, Mr. Syed.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Norton, Mr. H. R.
Patton, Mr. W. G.
Raikut, the Hon'ble Mr. Prasanna Deb.
Saderuddin Ahmed, Mr.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sassoon, Mr. R. M.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C.B.E.
Shamsuddin Ahmed Khondkar, Mr.
Speller, Mr. J. M.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Stark, Mr. A. F.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Wordsworth, Mr. W. C.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 33 and the Noes 81, the motion was lost.

The motion of Mr. Md. Abul Fazl that in clause 7A (*4*), line 3, for the words "three complete years" the words "one whole year" be substituted, was then put and a division taken with the following result:—

AYES—29.

Abdul Wahed, Maulvi.
Abul Fazl, Mr. Md.
Ahmed Khan, Mr. Syed.
Aslamuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Barma, Babu Promhari.
Chaudhuri, Rai Narendra Nath.
Das Gupta, Babu Khagendra Nath.
Das Gupta, Srijut Narendra Nath
Dutta Mazumdar, Mr. Niharendu
Emdadul Haque, Kazi.
Giasuddin Ahmed, Mr.
Hasan Ali Chowdhury, Mr. Syed.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Moiruzzaman Islamabadi, Maulana Md.
Maqbul Hossain, Mr.
Nausher Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.
Waliur Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—72.

Abdul Hafiz, Mr. Mirza.
Abdul Hafiz, Mr. Bhs.
Abdul Hakim, Maulvi.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Wahab Khan, Mr.
Abdur Rahman, Khan abadur A. F. M.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S.
Abdur Razzak, Maulvi.
Abdus Shaheed, Maulvi Md.
Abul Hossain Ahmed, Mr.
Ahmed Ali Mridha, Maulvi.
Ashrafali, Mr. M.
Asiad Hossain Khan, Khan Bahadur Maulvi.
Birkmyre, Sir Henry, Bart.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Fraud Raza Chowdhury, Mr. M.
Farnet Bano Khanam, Begum.
Faziul Huq, the Hon'ble Mr. A. K.
Fazlur Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Griffiths, Mr. C.
Habibullah, the Hon'ble Nawab Bahadur K., Dacca.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmed, Khan Sahib.
Hasanuzzaman, Maulvi Md.
Hosina Murshed, Mrs. M.B.E.
Hatemally Jamaddar, Khan Sahib Maulvi.
Hendry, Mr. David.

Heywood, Mr. Rogers.
Hirtzel, Mr. H. A. F.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Kabiruddin, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
McGregor, Mr. G. G.
Mandal, Mr. Jagat Chandra.
Manirudjin Akhand, Maulvi.
Miller, Mr. G. W.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Mullick, Mr. Pulin Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawsai Haque, Mr. Syed.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Norton, Mr. H. R.
Patton, Mr. W. G.
Raikut, the Hon'ble Mr. Prasanna Deb.
Sadaruddin Ahmed, Mr.
Sahebe-Alam, M. Syed.
Salim, Mr. S. A.
Sassoon, Mr. R. M.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C.B.E.
Shamsuddin Ahmed Khondkar, Mr.
Spelter, Mr. J. H.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Suhrawardy, the Hon'ble Mr. H. S.
Stark, Mr. A. F.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 29 and the Noes 72, the motion was lost.

The motion of Mr. Md Abul Fazl that in clause 7A (5) the words "subject to the provision of sub-section (4)" in line 1, and the words "unless the dealer is liable to pay tax under section 4" in lines 8-9 be omitted, was then put and lost.

The question that clause 7A stand part of the Bill was then put and a division taken with the following result:—

AYES—72.

Abdul Hafiz, Mr. Mirza.
Abdul Hafiz, Mr. Mia.
Abdul Hakim, Maulvi.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Kr. A. M.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S.
Abdul Motaleb Malik, Dr.
Abdur Razzak, Maulvi.
Abdus Shaheed, Maulvi Md.
Abul Hosain Ahmed, Mr.
Afzal Ali, Mr.
Ahmed Ali Mridha, Maulvi.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Ashrafali, Mr. M.
Asiad Hossain Khan, Khan Bahadur Maulvi.
Birtwyre, Sir Henry, Bart.
Chippendale, Mr. J. W.
Clark, Mr. T. A.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Huq, the Hon'ble Mr. A. K.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca),
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. B.
Griffiths, Mr. G.
Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hamilton, Mr. K. A.
Hasanuzzaman, Maulvi Md.
Hasina Murshed, Mrs., M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Hirtzel, Mr. H. A. F.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
Mandal, Mr. Jagat Chandra.
Manirudjin Akhand, Maulvi.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawsai Haque, Mr. Syed.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Norton, Mr. H. R.
Patton, Mr. W. G.

Raikut, the Hon'ble Mr. Prasanna Deb.
Sadruddin Ahmed, Mr.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C.B.E.
Spotter, Mr. J. H.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Suhrawardy, the Hon'ble Mr. H. S.
Stark, Mr. A. F.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Zahur Ahmed Choudhury, Maulvi.

NOES—28.

Abdul Wahed, Maulvi.
Abul Fazl, Mr. Md.
Azimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Barma, Babu Premhari.
Biswas, Mr. Surendra Nath.
Das Gupta, Srijut Narendra Nath.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Hasan Ali Chowdhury, Mr. Syed.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Nausher Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.
Wahid Rahman, Maulvi.
Zaman, Mr. A. M. A.

The Ayes being 72, and the Noes 28, the motion was carried.

Mr. SYED JALALUDDIN HASHEMY: Sir, in view of the clumsy weather outside, I would request you to adjourn the House now.

Mr. SPEAKER: But there is nothing inside. (Laughter.) So far as the discussion on the exemption question is concerned, I am not going to take it up now. That is why I am trying to expedite these minor matters, and after that I will adjourn the House.

Clause 5.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, may I in pursuance of your observations made earlier this evening move that in sub-clause (*1*) of clause 5, in line 1, for the word and figure "section 4" the words "this Act" be substituted?

Mr. SASANKA SEKHAR SANYAL: Mr. Speaker, on this point I want to raise a constitutional objection, because you yourself have been good enough on previous occasions to administer admonition to either side of the House in the matter of eleventh hour amendments.

Mr. SPEAKER: This can be done at the third reading also.

Mr. SASANKA SEKHAR SANYAL: No, Sir. This point struck you this evening; it struck us also. But we are only waiting to see whether Government are piloting the Bill with open eyes. If the Government had taken the risk of a very sad omission, I think the Government need not be corrected, and we appeal to you not to come to the rescue of the Government.

Mr. SPEAKER: It is not coming to the rescue of Government. The Hon'ble Minister has already said that he was going to move this amendment after section 7A has been agreed to.

The verbal amendment of the Hon'ble Mr. H. S. Suhrawardy that in sub-clause (*1*) of clause 5, in line 1, for the word and figure "section 4" the words "this Act" be substituted was then put and agreed to.

The question that clause 5 as amended stand part of the Bill was then put and a division taken with the following result:—

AYES—63.

Abdul Hafiz, Mr. Mirza.
Abdul Hakim, Maulvi.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S.
Abdus Shaheed, Maulvi Md.
Abul Hossain Ahmed, Mr.
Ahmed Ali Mridha, Maulvi.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Aminullah, Khan Sahib Maulvi.
Ashrafali, Mr. M.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Birkmyre, Sir Henry, Bart.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Griffiths, Mr. C.
Habibullah, the Hon'ble Nawab Bahadur K., of of Dacca.
Hamiduddin Ahmad, Khan Sahib.
Hasanuzzaman, Maulvi Md.
Hasina Murshed, Mrs., M. B. E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Hirtzel, Mr. M. A. F.
Kabiruddin Khan, Khan Bahadur Maulvi.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawsal Haque, Mr. Syed.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Norton, Mr. H. R.
Patton, Mr. W. G.
Raikut, the Hon'ble Mr. Prasanna Deb.
Sadaruddin Ahmed, Mr.
Saifruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C.B.E.
Stark, Mr. A. F.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Suhrawardy, the Hon'ble Mr. H. S.
Speller, Mr. J. H.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Zahur Ahmed Choudhury, Maulvi.

NOES—27.

Abdul Wahed, Maulvi.
Abul Fazl, Mr. Md.
Azimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Barma, Babu Promhari.
Biswas, Mr. Surendra Nath.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Srijut Narendra Nath.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Hasan Ali Chowdhury, Mr. Syed.
Jahiruddin Hashemy, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hossain, Mr.
Nausher Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.
Waliur Rahman, Maulvi.

The Ayes being 63 and the Noes 27, the motion was carried.

Clause 7B.

The question that clause 7B stand part of the Bill was then put and agreed to.

Clause 8.

Sir HENRY BIRKMYRE: Sir, I beg to move that to clause 8 (*2*) the following proviso be added, namely:—

"Provided that, if any dealer establishes to the satisfaction of the Commissioner that his average taxable turnover does not exceed ten per centum of his average gross turnover, the returns to be furnished by such dealer under this sub-section shall be annual returns."

Sir, I do not propose to speak long on this, because it is self-explanatory. As set forth in the Bill, the powers of the Commissioner are rather too wide and my amendment is designed to limit the powers of Government inspection to the purposes of the Bill, and in this I have followed a similar provision in the Petrol Sales Tax Bill which has already been considered by the House.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, this amendment appears to be reasonable. It may be considered to be a harrassment to dealers whose taxable commodities are only a fraction of their gross sales to submit quarterly returns instead of annual returns. I accept the amendment.

Mr. SURENDRA NATH BISWAS: Sir, will you kindly allow me to move amendment No. 139?

Mr. SPEAKER: No.

The motion of Sir Henry Birkmyre that to clause 8 (*2*) the following proviso be added, namely:—

"Provided that, if any dealer establishes to the satisfaction of the Commissioner that his average taxable turnover does not exceed ten per centum of his average gross turnover, the returns to be furnished by such dealer under this sub-section shall be annual returns."

was then put and agreed to.

The question that clause 8 as amended stand part of the Bill was then put and agreed to.

Adjournment.

It being 8 p.m.—

The House was adjourned till 4-45 p.m. on Wednesday, the 5th March, 1941, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Wednesday, the 5th March, 1941, at 4-45 p.m.

Present:

Mr. Speaker (the Hon'ble Sir MUHAMMAD AZIZUL HAQUE, C.I.E., Khan Bahadur) in the Chair, 8 Hon'ble Ministers and 188 members.

Point of Privilege.

Mr. SYED JALALUDDIN HASHEMY: On a matter concerning the privilege of this House, Sir, may I just enquire whether the Press Officer of the Government has any jurisdiction to stop publication of the proceedings of this House. To be more precise, the Leader of the Congress Party, Mr. Kiron Sankar Roy, while withdrawing from the House, made a statement. The Press Officer stopped and expunged a substantial portion of that statement and asked all the Press concerned not to publish it. As it is a matter of privilege, I would beg of you to refer this matter to the Privileges Committee.

Mr. SPEAKER: Please send a note, and I shall refer it to the Privileges Committee.

STARRED QUESTION

(to which oral answer was given)

Loan from the Provincial revenue.

*113. **Mr. MAQBUL HOSSAIN:** Will the Hon'ble Minister in charge of the Finance Department be pleased to state—

(*a*) whether it is a fact that a large sum of money from the Provincial revenue has been advanced to a member of the present cabinet as a personal loan;

(*b*) when the loan was given;

(*c*) what was the amount;

(*d*) what are the conditions for repayment;

(*e*) what are the reasons for giving a loan to a private individual from the public revenues; and

(*f*) whether any instalment of the loan has been paid as yet; if so, when and what amount?

MINISTER in charge of the FINANCE DEPARTMENT (the Hon'ble Mr. H. S. Suhrawardy): (*a*) No.

(*b*) to (*f*) Do not arise.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether his answer "No" to question (*a*) refers to the provincial revenue or to the largeness of the sum or to any money having been advanced at all out of any funds which have anything to do with the Government of Bengal?

The Hon'ble Mr. H. S. SUHRAWARDY: It refers to the question.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, I ask the Hon'ble Finance Minister specifically whether he will be pleased to state whether any sums have been advanced to any of the Ministers out of any funds available with the Government?

Mr. SPEAKER: It must be provincial revenues.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether this "No" in his answer refers to any sum having been advanced at all? There are three points in this question. I am asking my supplementary questions to know whether his answer refers to the fact of any money having been——

Mr. SPEAKER: If I were you, I would have asked as to whether any sum has been advanced from the provincial revenues?

Mr. NIHARENDU DUTTA MAZUMDAR: Thank you. Will the Hon'ble Minister be pleased to state whether any sum has been advanced to any of the Ministers?

The Hon'ble Mr. H. S. SUHRAWARDY: No sum has been advanced from the provincial revenues.

Mr. NIHARENDU DUTTA MAZUMDAR: My question did not relate to the provincial revenues.

Mr. SPEAKER: Then what is your question?

Mr. NIHARENDU DUTTA MAZUMDAR: My question was whether any sum was advanced——

Mr. SPEAKER: You cannot put it.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether any member of the Cabinet stands in indebtedness to the Government of Bengal?

The Hon'ble Mr. H. S. SUHRAWARDY: No, no member of the Cabinet does.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether a sum of money advanced to a Minister as noted in the records of the Government of Bengal has been realised or not?

Mr. SPEAKER: He has said nothing has been paid.

Mr. SASANKA SEKHAR SANYAL: Sir, it might have been previously advanced, but at the time when this question was put, it might have been realised.

Mr. SPEAKER: That question does not arise.

Mr. NIHARENDU DUTTA MAZUMDAR: Out of which fund has the loan been advanced?

The Hon'ble Mr. H. S. SUHRAWARDY: No loan has been advanced out of the provincial revenues.

Mr. NIHARENDU DUTTA MAZUMDAR: He says, not out of the provincial revenues. It may have been given from other funds.

Mr. SPEAKER: That does not mean that.

Mr. NIHARENDU DUTTA MAZUMDAR: I am taking it for granted that——

Mr. SPEAKER: No, you cannot take anything for granted.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether an advance of money as a loan to a Minister has been noted in the report of the Public Accounts Committee of 1938-39 and, if so, how does that money stand now?

The Hon'ble Mr. H. S. SUHRAWARDY: I have not got the report of the Public Accounts Committee of 1938-39.

Mr. SASANKA SEKHAR SANYAL: It is clear that the Hon'ble Minister is evading the question——

The Hon'ble Mr. H. S. SUHRAWARDY: I am not.

Mr. SASANKA SEKHAR SANYAL: So long I have avoided mentioning personalities——

Mr. SPEAKER: I think the best thing for you to do is to put a question with reference to the Public Accounts Committee Report, and then you can put supplementary questions on another date.

Mr. SASANKA SEKHAR SANYAL: Let me try another question. Will the Hon'ble Minister be pleased to state whether there is mention of the name of a notability in the records of the Government which indicates that a sum of money has been advanced to one of the Ministers of the Government of Bengal?

The Hon'ble Mr. H. S. SUHRAWARDY: No sum of money has been advanced from the provincial revenues and really the Provincial Government are not responsible for any sums that may have been advanced out of any funds other than the provincial revenues. If the honourable member wishes to know if there is any reference to any notability in any records of the Government, obviously there is.

Mr. SASANKA SEKHAR SANYAL: In view of the last answer of the Hon'ble Minister, it is clear that the answer "No" related to question (*a*) in general. But now since he has come down to the point, may I ask him as to who is the notability to whom reference has been made and whether he is a Minister of the Crown or not?

Mr. SPEAKER: That question does not arise.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether any money as loan has been advanced to any Minister of the Bengal Cabinet through the Provincial Government?

The Hon'ble Mr. H. S. SUHRAWARDY: No money as loan has been advanced to any Minister of the present Cabinet through the Provincial Government.

Mr. SASANKA SEKHAR SANYAL: Has any kind of advance other than loan been made to any Minister through the Provincial Government?

Mr. SPEAKER: I am sorry, that question does not arise. When Minister goes out on tour he may take an advance.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state whether the Government of Bengal during the last four years advanced any loan to any member of the Cabinet?

The Hon'ble Mr. H. S. SUHRAWARDY: No, Sir. I pointed out that the Government of Bengal have not given any loan to any member of the Cabinet.

Mr. SPEAKER: As the Hon'ble Nawab Bahadur is absent, questions standing in his name will stand over.

UNSTARRED QUESTION

(to which answer was laid on the table)

Survey and settlement operation in Rangpur Sadar.

48. Kazi EMDADUL HAQUE: Will the Hon'ble Minister in charge of the Revenue Department be pleased to state—

(*a*) when the survey and settlement operation in Rangpur Sadar was undertaken last time;

(*b*) when the different stages were taken in hand; and

(*c*) whether there was any gap between the operations? If so, why?

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Sir Bijoy Prasad Singh Roy: (*a*) and (*b*) A statement showing the years in which survey and settlement operations were taken up in different police-stations in Rangpur Sadar subdivision, is laid on the table.

(*c*) There was no gap.

Statement referred to in the reply to clauses (a) and (b) of unstarred question No. 48.

Name of police-station.	Name of block.	Traverse.	Cadastral khanapuri and bujharat.	Attestation.	Objection under section 103A and final janch.	Statistics 16" and topo maps.	Printing and final records.	Computation and recovery.	Case work.
Kaliganj and Hatibandha.	A	1930-31	1931-32	1931-32	1932-33	1932-33	1932-33	1933-34	1933-34
Part of Rangpur, Gangachara and part of Badarganj.	B	1931-32	1932-33	1933-34	1933-34	1934-35	1934-35	1935-36	1935-36
Pirgachha and Kaunia	C	1932-33	1933-34	1934-35	1934-35	1935-36	1935-36	1935-36	1935-36
Part of Rangpur, part of Badarganj, Mitapukur and Pirganj.	D	1933-34	1934-35	1935-36	1935-36	1936-37	1936-37	1936-37	1936-37

Adjournment Motion.

Mr. SHAHEDALI: Sir, I have given notice——

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, you promised to give your decision to-day on the adjournment motion notice of which I had given to you the other day. May I know, Sir, what has been your decision, because I have not as yet received any intimation on this matter. The other day you were kind enough to waive the urgency of the matter.

Mr. SPEAKER: Immediately after the question time, you should have stood up before Mr. Shahedali to draw my attention.

Mr. NIHARENDU DUTTA MAZUMDAR: Then, do I understand, Sir, that after Mr. Shahedali's matter is taken up, you will give your decision on my notice?

Mr. SPEAKER: Yes.

Mr. SHAHEDALI: Sir, I have given notice of an adjournment motion and you were kind enough to give your consent to it. The adjournment motion is to the following effect:—

That the business of this House do stand adjourned to discuss a recent and definite matter of urgent public importance, viz., the prohibition of public meetings by the District Magistrate of Tippera in that district in connection with Jute Restriction and other Bills which have been passed into law.

Regarding that, Sir, it will appear from the annexed statement that on the 15th February, 1941, I applied to the District Magistrate, Tippera, for permission to hold several meetings within the said district to discuss among other things the parliamentary activities of this Assembly within the last four years, whereupon the said Magistrate informed me by a letter which I received yesterday that no meetings to deliver speeches on the Jute Restriction or other Bills passed into law shall be allowed. This is a clear interference with the privileges of a member of this House to express his opinion in the matter of Legislative activities of the Legislature allowed by law. Hence this motion.

Mr. SPEAKER: I will enquire from the Government as to what they have got to say in this matter. You have stated the facts, but I do not know what exactly the position is. I find from a copy of the letter that the District Magistrate has written to say that no speeches on the Jute Restriction or other Bills which have already been passed into law will be allowed.

Mr. NIHARENDU DUTTA MAZUMDAR: Astounding!

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I am not aware of the contents of this letter. But generally speaking the Magistrates have a discretion to allow or not to allow such meetings which, they think, may lead to a disturbance or breach of the peace. The Magistrate may have disallowed these meetings, but I do not know what he has done.

Mr. SPEAKER: No, he has not disallowed the meeting. The position is, that the members of the Legislature are entitled to discuss matters regarding a Bill about which they have a grievance which they want to communicate to their electorates. For example, if supposing the Money-lenders Act is passed or the Bengal Tenancy Act is passed, anybody has the right to go and explain to his constituency the reason as to why he is dissatisfied, until, of course, the penal provisions would come in. As I find from the paper, it seems that Mr. Shahedali wrote to the District Magistrate thus:—"I intend to hold several meetings throughout the whole district of Tippera to discuss the parliamentary activities of the Assembly for the last four years and the activities of the district board of its last term. I have, therefore, to request that you will kindly accord me necessary permission for holding these public meetings, till the said elections are over. The time and place of each meeting I intend to hold will be communicated to the thana officers concerned in due course."

That is a mere general statement. There was nothing here either for the Magistrate or for the petitioner to warrant that there is any likelihood of a breach of the peace. In any case the Magistrate writes that not only the date, time and names of the places where the meetings are intended to be held have not been mentioned in the petition, but that the subjects to be discussed and on which speeches are to be made and the points to be touched on in such meetings are required for such permission. So far the Magistrate was within his rights. One may have no grievance on that score because that is a matter with which the District Magistrate is concerned. But the last point that no speeches on the Jute Restriction or other Bills which have already been passed into law will be allowed, is a matter I think, affecting the civic rights of the members of the Legislature as also of the public. It will make parliamentary life impossible if an order is passed generally prohibiting all public speeches on Bills which have been passed by this Legislature.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, for the first time I am made aware of the contents of the letter. I cannot say that this letter expresses the view of the Government. It only expresses the

view of a particular Magistrate with regard to public speeches, and we shall certainly try to find out what was in the mind of the Magistrate when he issued that letter.

Mr. SPEAKER: In view of the fact that Government will enquire into the matter, I will keep the matter pending for the present.

Mr. NIHARENDU DUTTA MAZUMDAR: May I now ask you to give your ruling on the adjournment motion of which I have given notice?

Mr. SPEAKER: I am afraid this motion cannot be discussed at this stage—I am not entering into the merits of the question at all—merely on the ground that a matter like this ought to be discussed during the budget discussion. If you like, you may table a motion, and I shall see that you may have an opportunity to raise this question at that time. Whatever the issue, when the budget will come up, you may have an opportunity to criticise the whole conduct of Government, and, as such, any specific item can come in legitimately under budget discussion. In view of that fact, your point can suitably be raised when the budget will come up.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, with reference to what particular point are you suggesting this course?

Mr. SPEAKER: The whole motion. Your complaint is that the executive order relating to certain observations regarding the Jute Restriction Day is a specific conduct of Government. This, in my opinion, is a matter which can very well be censured by means of a budget cut motion.

Mr. NIHARENDU DUTTA MAZUMDAR: As you have suggested, Sir, it can certainly come in during the budget discussion, but when an occurrence of that nature which is recent and also urgent has taken place, I think it to be my duty to bring in an adjournment motion as I have done, and I should very much like to know what could be your decision on the question, and I shall be quite prepared to wait until a later hour or date for your decision on that point. You have already waived the urgency of the question, and I hope you will allow that decision of yours to continue.

Mr. SPEAKER: I have considered this matter fully, and I think in view of the budget discussion which will come up next week, that would be a proper and suitable occasion to raise this question.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, I have just received a notice showing the time allotted for the budget discussion. There we find that whereas we are entitled to a maximum of 17 days, it has

been reduced to 15 days. Therefore the time has already been curtailed, and if you advise us to raise this question not as an adjournment motion, but as a motion to be discussed during the budget discussion, the period of which has already been curtailed, then we will not be able to do justice to the budget. If you show the same consideration which you have shown to Mr. Shahedali's motion, I shall be prepared to wait for that.

Mr. SPEAKER: But Mr. Shahedali's adjournment motion is quite on a different footing.

Mr. NIHARENDU DUTTA MAZUMDAR: In view of the curtailment of the period fixed for the discussion of the budget, we will not be able to devote sufficient time to the question that I propose to raise.

Mr. SPEAKER: I am afraid that I cannot discuss it at this stage. Please don't ask me to do a thing which is not a correct parliamentary thing. The point is that what can be discussed in other ways should not be the subject-matter of an adjournment motion at this stage. This is a matter which can come in for more legitimate criticism either during the discussion of the "General Administraton" budget or the budget of the department concerned. You can raise the whole issue then. I hope that you appreciate my difficulty in admitting a motion of this nature.

Mr. NIHARENDU DUTTA MAZUMDAR: Do I understand that you think that this notice of mine is not a subject which can come in in an adjournment motion——

Mr. SPEAKER: It cannot come in at this stage.

Mr. NIHARENDU DUTTA MAZUMDAR: I am afraid, I have not thought over this question in the light of the advice you seem to give, but if you can accommodate——

Mr. SPEAKER: If there is no relevant motion of this kind, I can admit it as a short-notice motion.

Mr. CHARU CHANDRA ROY: Sir, we have heard you speaking and Mr. Dutta Mazumdar speaking about an adjournment motion, but what is the motion about we do not know. Will you kindly let us know what is this motion about?

Mr. SPEAKER: Strictly you are not entitled to know it unless consent is given.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, I agree to your suggestion, and I shall give short notice.

Mr. ATUL KRISHNA GHOSE: Sir, the other day, you gave a ruling. We would like to know whether there is any point which is of a constitutional character so far as the adjournment motion is concerned. Cut motions and adjournment motions are two different things, and I would like to know whether there is any bar so far as the adjournment motion is concerned and whether there is any constitutional difficulty from your point of view.

Mr. SPEAKER: I do not find any such difficulty.

Mr. M. SHAMSUDDIN AHMED: Sir, just now I am enlightened by Mr. Suhrawardy that the District Magistrate of Tippera was not advised to do any such thing. May we know as a matter of information whether any circular has been issued by Government that no discussion about jute regulation policy will be allowed throughout the whole of Bengal?

Mr. SPEAKER: You better table a question, otherwise I am helpless in the matter.

Mr. M. SHAMSUDDIN AHMED: All right, Sir.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, before the business of the day is proceeded with, may I submit to you to consider whether it will not be possible for you to see that full 17 days are available for the budget discussion?

Mr. SPEAKER: If you had put that question in my chamber, I would have quoted a verse as an answer.

GOVERNMENT BILL.

The Bengal Finance (Sale Tax) Bill, 1941.

Clause 9.

Mr. ATUL KRISHNA GHOSE: Sir, I beg to move——

Rai HARENDRA NATH CHAUDHURI: On a point of order, Sir. You will see that amendment No. 140 raises two questions. First, it relates to time and, secondly, it relates to penalty. Therefore, Sir, we would request you——

Mr. SPEAKER: Mr. Ghose will move the two parts separately.

Mr. ATUL KRISHNA GHOSE: Sir, I beg to move that in clause 9 (*IA*), in line 7, after the word "within" for the words "three calendar years" the following be substituted, namely, "twelve months,".

Sir, I would like to move now the remaining portion of my amendment separately.

Mr. SPEAKER: All right.

Mr. ATUL KRISHNA GHOSE: I also beg to move that in clause 9 (*IA*), in line 13, after the word "periods" the remaining portion be omitted.

I further beg to move that clause 9 (*IB*) (*c*) be omitted.

Sir, we have already expressed our viewpoints so far as the Sales Tax is concerned. Now that the Bill is being discussed clause by clause, we are trying our very best to minimise the burden of the people who are going to be exploited. Here in clause 9 (*IA*) the Hon'ble Minister specifically states that if a registered or unregistered dealer willingly or unwillingly or in whatever way may escape the burden of taxation for 1, 2, 3 or 4 years, the Hon'ble Minister by virtue of this section will compel him to pay the tax with retrospective effect. He wants to realise the accumulated tax for the last three years. If that be the idea, I would like to know whether the Hon'ble Minister can find out any such provision even in the income-tax measures, where a customer is compelled to pay the accumulated tax for the last three years which he might have escaped either willingly or unwillingly, either through his negligence or through the negligence of Government officials. We have never heard of any such provision.

Then again the Hon'ble Minister says: "And the Commissioner may direct that the dealer shall pay by way of penalty in addition to the amount of tax so assessed a sum not exceeding one and a half times that amount." Sir, taking all these things together, it comes to this that if a registered or unregistered dealer has somehow or other failed to pay the tax for the last three years, then Government may compel him to pay three years' taxation *plus* one and half of the amount which is due by him. That means practically 4½ times of the actual taxation which he ought to have paid. Will the Hon'ble the Finance Minister consider whether it is the duty of the merchant to pay up the dues of four and half years at a time? It amounts to this, that the moment a dealer is found to be a registered dealer he is recognised as a man who has given some sort of handnote to the Honble Mr. Suhrawardy, the Finance Minister, and he will realise three years' dues at a time. A handnote may be paid up even by instalments and, therefore, the life of the handnote may be enhanced. In that case the debtor may get some time, but in this section Government does not provide any

facility for the man, but gets all facilities for its own side to realise the taxation of 4½ years simultaneously from a dealer who has avoided to pay or who has not paid through the negligence of Government officials. I would like to know from the Finance Minister: is it his idea that he will collect 4½ years' dues from a registered or unregistered dealer simply because he did not get time or the Government officials did not get time to realise the tax annually. This is the position, Sir.

Mr. MD. ABUL FAZL: Sir, I beg to move that in clause 9 (*1A*), lines 15-16, for the words "one and a half times that" the words "an equal" be substituted.

Sir, if any dealer wilfully neglects to apply for registration and if the Commissioner gets this information, then he will be liable to penalty. The clause says, "not exceeding one and a half times," but in my amendment I have suggested "an equal amount." I would appeal to the Hon'ble Minister to consider this because one and a half times the amount would be rather hard, rather exorbitant. I think that an equal amount would be quite sufficient as penalty.

Rai HARENDRA NATH CHAUDHURI: Sir, I would like to support the motion of Mr. Atul Krishna Ghose. The scope of section 9 is indicated in the marginal note—"Assessment of tax." But, Sir, it is not so harmless a provision as it looks from the marginal note. The scope of the section is the assessment of tax—

Firstly, where no returns or incorrect returns are furnished: that is the scope of sub-section (*1*).

Secondly, where a person who is liable to tax does not apply for registration: that is the scope of sub-section (*2*).

Therefore, the scope of section 9 is not purely assessment of tax, but assessment of tax in cases of default, in the first place, on the part of those persons who submit no returns or incorrect returns and, secondly, on the part of those who are liable to taxation but do not get themselves registered. Therefore the only offence that is contemplated in sub-section (*2*) is the offence of not getting oneself registered when one knows that he is liable to pay the tax. Now, Sir, to punish that small offence, viz., the offence of not getting oneself registered, the Government want to have two powers for the assessing officer. In the first place the Government want that the time for assessment should be enlarged. The assessing officer should be given three years' time to find out whether a person was liable for taxation and whether he, after being liable to taxation, did not get himself registered. Secondly, not only Government want to secure that extended time for the assessing officer, but they also want to have certain penal provisions included in the sub-

section, namely, that if a person liable to taxation has been found not to get himself registered, then in that case he will be not only liable for such an amount of tax as the taxing authority may impose at his pleasure, but he will be liable also for this discretionary taxation for more than one year or even for three years. Not only that, he will be further liable to pay a penalty of one and half times the amount of tax for which he will thus be made liable. Just consider, Sir, whether it is not a case of excessive punishment, unduly heavy punishment, for a very small offence, because the offence after all is that a taxable dealer did not get himself registered. That is the offence, and for that offence he will be liable not only to pay the arrears of the tax imposed, but also to pay the penalty—penalty to the extent of one and half times the tax summarily assessed. Is this, Sir, a reasonable provision and is the punishment provided for commensurate with the offence contemplated in this sub-section?

Mr. SURENDRA NATH BISWAS: Sir, I want to say a few words in support of the motion moved by my friend Mr. Abul Fazl. I strongly object to the penalty being imposed and, if any penalty is to be imposed, to the amount being more than an equal amount of the tax. Sir, the offence for which this penalty is going to be imposed is that a dealer has failed to get himself registered. There will be many cases of that sort. Take the case of a manufacturer who starts a manufacturing concern to-day. He goes on manufacturing articles without being registered. He does not know whether he will produce articles worth Rs. 10,000 a year. It may happen that after the end of the year on calculations it is found that articles produced are worth more than Rs. 10,000. But the position will be that he has failed to apply for registration in proper time. If such a person is penalised, he should be penalised only to the extent of the tax which he will be liable to pay but he should not be penalised to pay any additional penalty. Sir, we find from the Income-tax Act that the penalty for non-payment of tax is an equal amount.

The Hon'ble Mr. H. S. SUHRAWARDY: No, one and a half times.

Mr. SURENDRA NATH BISWAS: If that be so, I stand corrected, but I submit that the income-tax can be said to be a just tax. That is assessed upon the income of a person beyond a certain limit. But this tax is not an income-tax. It is a tax upon the sale. It is a tax which will be paid by the trader even if he cannot make any profit. It is a tax which will increase the price of goods where and when we demand a lower price for the necessaries of life. The difference between the characters, as I have mentioned, being the ground for differentiating this sales tax from the income-tax, I submit that the penalty should not exceed the amount of the tax which will be imposed on him.

I hope that the Hon'ble Finance Minister will consider this amendment in that light, specially in view of the fact that this is a new kind of tax being imposed by the Provincial Government in this province. So, for the first few years let him proceed very slowly and cautiously so that the trade and industry may not be injured very much.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, when Rai Harendra Nath Chadhuri supported the motion, I was under the impression that he was going to support Mr. Atul Krishna Ghose, but apparently he supported the motion for the purpose of rectifying an obvious mistake in the motion moved by Mr. Atul Krishna Ghose who having moved the amendment does not know what is the nature or purport or the extent of his amendment. Mr. Atul Krishna Ghose wishes to know whether this penalty was going to apply to a registered dealer who has not submitted a return of assessment——

Mr. SURENDRA NATH BISWAS: It is (*I.1*).

The Hon'ble Mr. H. S. SUHRAWARDY: Mr. Atul Krishna Ghose wanted to know whether this penalty was going to apply to the registered dealers. This penalty is going to apply to (1) an unregistered dealer, (2) an unregistered dealer who ought to have registered himself, and (3) an unregistered dealer who wilfully refrains from registering himself. Therefore, if an unregistered dealer who knows fully what his turnover is, who knows whether his turnover is more than Rs. 50,000 or is more than Rs. 10,000 if he is a manufacturer or importer, does not knowingly register himself, why should not any penalty be imposed upon him? After all, he is the person who knows best. Government officers or his colleagues or his rivals cannot know his turnover, and if he does not himself let Government know that he is registerable, surely there ought not to be any sympathy for a man of that type, and I do not think that anybody should ask that the penalty should be lowered, or that we should not have three years' time in which to pursue the matter. As a matter of fact, I believe that under the Income-tax Act, you can pursue a matter for a period of three years—not merely for a period of 12 months. That disposes of the amendment of Mr. Atul Krishna Ghose.

Regarding the extent of the penalty, namely, whether it should be one and a half times or an equal amount, I stated in the interjection that this one and a half times corresponded with the penalty imposed by the Income-tax Act. Now, Sir, if this is the extent of the penalty under the Income-tax Act, namely, one and a half times, I will oppose the motion. If, on the other hand, the Income-tax Act imposes an equal penalty, then I shall have to accept the amendment of Mr. Atul Krishna Ghose——

Mr. SURENDRA NATH BISWAS: You also are not sure!

The Hon'ble Mr. H. S. SUHRAWARDY: Well, let me refer to the Act, Sir.

Yes, as I said before, without the aid of a Secretary, it is one and a half times. This is under section 28 where it is laid down that he will pay in addition to the amount of the income-tax and super-tax, if any, payable by him, a sum not exceeding one and a half times that amount. Therefore, I have no other alternative but to oppose the amendment.

The motion of Mr. Atul Krishna Ghose that in clause 9 (*1A*), in line 7, after the word "within," for the words "three calendar years," the following be substituted, namely, "twelve months," was then put and a division called with the following result:—

AYES—46.

Abdul Hakeem, Mr.
Abdul, Wahed, Maulvi.
Abul Fazl, Mr. Md.
Asimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Barma, Babu Premhari.
Barma, Mr. Puspajit.
Barman, Babu Shyama Prosad.
Barman, Babu Upendra Nath.
Basu, Mr. Santosh Kumar.
Bhaumik, Dr. Gobinda Chandra.
Biswas, Babu Lakshmi Narayan.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das, Mr. Monmohan.
Das Gupta, Babu Khagendra Nath.
Dutta Gupta, Miss Mira.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Gupta, Mr. J. N.
Hasan Ali Chowdhury, Mr. Syed.
Jonab Ali Mazumdar, Maulvi.
Khan, Mr. Debendra Lall.
Kumar, Mr. Atul Chandra.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Mandal, Mr. Krishna Prasad.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Nasker, Mr. Hem Chandra.
Pain, Mr. Barada Prosanna.
Pramanik, Mr. Tarinicharan.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.
Singha, Babu Kshetra Nath.
Thakur, Mr. Pramatha Ranjan.
Waliur Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—84.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mirza.
Abdul Hafiz, Mr. Mia.
Abdul Hakim, Maulvi.
Abdul Hamid, Mr. A. M.
Abdul Jabbar, Maulvi.
Abdul Latif Biswas, Maulvi.
Abdul Majid, Mr. Syed.
Abdur Rahman Siddiqi, Mr.
Abdur Rashid Mahmood, Mr.
Abdur Rasheed, Maulvi Md.
Abdul Motaleb Malik, Dr.
Abdur Razzak, Maulvi.
Abdus Shaheed, Maulvi Md.
Abul Hashim, Maulvi.
Ahtab Ali, Mr.
Ahmed Ali Enayetpuri, Khan Bahadur Maulana.
Ahmed Ali Mirdha, Maulvi.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Aminullah, Khan Sahib Maulvi.
Amir Ali Mia, Maulvi Md.
Anwarul Azim, Khan Bahadur Md.
Ashrafali, Mr. M.
Asiad Hossain Khan, Khan Bahadur Maulvi.
Barat Ali Mr. Md.
Brikmyre, Sir Henry, Bart.
Biswas, Mr. Rasik Lal.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Fazlul Huq, the Hon'ble Mr. A. K.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Deosa).

Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Gomes, Mr. S. A.
Griffiths, Mr. G.
Gurung, Mr. Dumber Singh.
Gyasuddin Ahmed Choudhury, Alhadj.
Hafizuddin Choudhury, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hatemally Jamadar, Khan Sahib Maulvi.
Hickinwood, Mr. Rogers.
Ispahani, Mr. M. A. H.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Mafizuddin Ahmed, Dr.
Magnire, Mr. L. T.
Mandal, Mr. Jagat Chandra.
Manirudddin Akhand, Maulvi.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Mullick, Mr. Pulin Behary.
Musharruf Hossain, the Hon'ble Nawab, Khan Bahadur.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Norton, Mr. H. R.
Patton, Mr. W. G.
Raikut, the Hon'ble Mr. Prasanna Deb.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Safiruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Sasoon, Mr. R. M.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C. B. E.
Stark, Mr. A. F.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brahant.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Speller, Mr. J. H.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. W. A. M.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C.
Yousuf Mirza.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 46 and the Noes 84, the motion was lost.

The motion of Mr. Atul Krishna Ghose that in clause 9 (*1A*), in line 13, after the word "periods" the remaining portion be omitted, was then put and a division called by Mr. Sasanka Sekhar Sanyal.

Mr. SPEAKER: Mr. Sanyal, I thought you would not call a division on this, otherwise there is no meaning in putting this separately.

Mr. SASANKA SEKHAR SANYAL: All right, Sir, we do not press it.

The motion of Mr. Atul Krishna Ghose that in clause 9 (*1A*), in line 13, after the word "periods" the remaining portion be omitted was then put and lost.

The motion of Mr. Md. Abul Fazl that in clause 9 (*1A*), lines 15-16, for the words "one and a half times that" the words "an equal" be substituted was then put and a division taken with the following result:—

AYES 42.

Abdul Hakeem, Mr.
Abdul Wahed, Maulvi.
Abul Fazl, Mr. Md.
Azimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Barma, Babu Promhari.
Basu, Mr. Santosh Kumar.
Bhowmik, Dr. Gobinda Chandra.
Biswas, Babu Lakshmi Narayan.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das, Mr. Manmohan.
Das Gupta, Babu Khagendra Nath.
Dutta Gupta, Miss Mira.
Dutta Mazumdar, Mr. Nikarondu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.

Ghaseddin Ahmed, Mr.
Gupta, Mr. J. N.
Hasan Ali Chowdhury, Mr. Syed.
Jonab Ali Mazumdar, Maulvi.
Khan, Mr. Debendra Lall.
Kumar, Mr. Atul Chandra.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Mandal, Mr. Amrita Lal.
Mandal, Mr. Krishna Prasad.
Manirezzaman Islamabadi, Maulana Md.
Maqbul Hossain, Mr.
Masker, Mr. Hem Chandra.
Pain, Mr. Baroda Prosanna.
Pramanik, Mr. Tarinicharan.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.
Wallur Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES 87.

Abdul Aziz Maulana Md.
Abdul Hafiz, Mr. Mirza.
Abdul Hafiz, Mr. Mia.
Abdul Hakim, Maulvi.
Abdul Hamid Mr. A. M.
Abdul Jabbar, Maulvi.
Abdul Latif Biswas, Maulvi.
Abdul Majid, Mr. Syed.
Abdur Rahman Siddiqi, Mr.
Abdur Rashid Mahmood, Mr.
Abdur Rasheed, Maulvi Md.
Abdur Motaleb Malik, Dr.
Abdur Razzak, Maulvi.
Abdus Shaheed Maulvi Md.
Abul Hashim, Maulvi.
Aftab Ali, Mr.
Ahmed Ali Enayetpuri, Khan Bahadur Maulana.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Aminullah, Khan Sahib Maulvi.
Amir Ali Mia, Maulvi Md.
Anwarul Azim, Khan Bahadur Md.
Ashrafali, Mr. M.
Atiad Hossain Khan, Khan Bahadur Maulvi.
Barat Ali, Mr. Md.
Birkmyre, Sir Henry, Bart.
Biswas, Mr. Rasik Lal.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Anukul Chandra.
Farhad Raza Chowdhury, Mr. M.
Fazlul Huq, the Hon'ble Mr. A. K.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca.)
Fazlur Rahman, Mr. (Mymensingh.)
Gladding, Mr. D.
Gomes, Mr. S. A.
Griffiths, Mr. C.
Gurung, Mr. Damber Singh.
Gyasuddin Ahmed Choudhury, Alhadj.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmed, Khan Sahib.
Hatemally Jamadar, Khan Sahib Maulvi.
Heywood, Mr. Rogers.
Ispahani, Mr. M. A. H.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Mafizuddin Ahmed, Dr.
Maguire, Mr. L. T.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Mohammed Ali, Khan Bahadur.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Mullick, Mr. Pulin Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Norton, Mr. H. R.
Patton, Mr. W. C.
Raikut, the Hon'ble Mr. Prasanna Deb.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Safiruddin Ahmed, Haji.
Saheb-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Sassoon, Mr. R. M.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C.B.E.
Shamsuddin Ahmed Khondkar, Mr.
Stark, Mr. A. F.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brahant.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Spoller, Mr. J. H.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. W. A. M.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C.
Yousuf Mirza.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 42 and the Noes 87, the motion was lost.

The motion of Mr. Atul Krishna Ghose that clause 9 (*1B*) (*c*) be omitted was then put and lost.

The question that clause 9 stand part of the Bill was then put and agreed to.

Clause 10.

The question that clause 10 stand part of the Bill was then put and agreed to.

Clause 11.

The question that clause 11 stand part of the Bill was then put and agreed to.

Clause 12.

Sir HENRY BIRKMYRE: Sir, I beg to move that in clause 12 (*1*) for the words "the business of" in line 4, the words "stocks, of goods of, on purchases, sales and deliveries of goods by" be substituted.

The object of this amendment is to define more exactly the powers of inspection, and I have followed in drafting this amendment the lines of the Petrol Sales Tax Bill which has been passed by this House.

Mr. SPEAKER: Are you moving your amendment No. 152-155?

Sir HENRY BIRKMYRE: If my amendment No. 147-150 is accepted, then the amendment No. 152-155 is consequential.

Mr. SPEAKER: Are you moving it?

Sir HENRY BIRKMYRE: Yes, Sir. I beg to move that in clause 12 (*2*), in line 1, after the word "documents," the words "relating to the stocks of goods of, on purchases, sales and deliveries of goods by any dealer" be inserted.

Mr. ATUL KRISHNA GHOSE: Sir, I beg to move that in clause 12, the sub-sections (*2*), (*3*) and (*4*), be omitted.

Sir, when I come to this clause, I find that the Hon'ble Finance Minister treats the dealers not as dealers, but as if they are suspects and criminals. Sir, if we go through the section, we find that all accounts, registers, documents and goods kept in any place of business of any dealer shall at all reasonable times be open to inspection by the Commissioner. Now, Sir, I do not know what is meant by "reasonable time"—it may be 1 a.m., 2 a.m. or 12 p.m. Anyway, it wil be decided by the Hon'ble Finance Minister. Thus the Hon'ble Minister deals with the merchants as if they have all turned out to be criminals and suspects.

Then in sub-section (*3*), we find that if the Commissioner has reason to suspect that any dealer is attempting to evade payment of any tax

under the Act, he may seize—I would like to emphasize the word "seize"—any such accounts, registers or documents of the dealer as may be necessary and shall grant a receipt for the same, and shall retain the same only for so long as may be necessary for examination thereof or for a prosecution.

Then in sub-section (*4*), we find that for the purposes of sub-section (*2*) or sub-section (*3*) the Commissioner may enter and search any place of business of any dealer——

Mr. SPEAKER: If he does not go, how will he be able to find out?

Mr. ATUL KRISHNA GHOSE: From the criminal point of view, one can look into all these things. At the very outset if you take a dealer to be a criminal, one has got to argue like that. But a merchant is an honourable person and it is you who are going to tax him, and he will pay the sales tax and he is going to be treated as a criminal and you will search his office.

Then again, Sir, these dealers for want of accommodation in a place like Calcutta sometimes keep some of their goods in their houses. Now, their domestic sanctity will be ruined. After having made such provisions, the Hon'ble Minister smiles, but we who are concerned cannot overlook them. The bitter experience which we have had with regard to search and seizing of articles makes us fear that the sanctity of houses of many merchants will be ruined and they will be at the mercy of the police. So, I would like to record my strong objection to this sort of clause, and I am hoping against hope that the Hon'ble Finance Minister will accept my motion.

Rai HARENDRA NATH CHAUDHURI: Sir, I beg to move that sub-clause (*3*) of clause 12 be omitted.

Sir, sub-clause (*3*) of clause 12 proposes to authorize the Commissioner to take certain very drastic steps. Three things are proposed here in this clause. First of all the Commissioner may order the production of accounts—that is in sub-clause (*1*). Secondly, it provides for the inspection of accounts—that is in sub-clause (*2*). But something more than production and inspection of accounts is provided for in sub-clause (*3*). The very drastic nature of the provision will be quite apparent if you permit me to read the sub-clause *in extenso*. It runs thus—"If the Commissioner has reason to suspect"—mark the word, Sir, "suspect"—"that any dealer is attempting to evade payment of any tax under this Act, he may seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall"—not only seize but also—"retain the same only for so long as may be necessary for examination thereof or for a prosecution."

Sir, here the power is given merely on suspicion to seize all accounts, registers and documents. Not only to seize them, but to retain them for such a length of time as may be required for the purpose of examination by the Commissioner and even for prosecution which may be protracted over a long time. Sir, you will just see that such a wide power can easily be abused and abused to the extent of making the business of a dealer quite impossible. Such a provision does not find any place, so far as I know, in the Madras Act. The relevant section in the Madras Act provides only for the production of accounts, power of entry and inspection, but nothing more—not at all for seizure of accounts, not at all for the retention of seized accounts. Why such a drastic power should be necessary in Bengal in particular, I cannot understand. I propose therefore that this drastic power should not be given and the sub-section should be deleted.

Mr. SURENDRA NATH BISWAS: Sir, in supporting Rai Harendra Nath Chaudhuri, I beg to submit that such a power is not given to the Income-tax Officer under the Income-tax Act. Crores of rupees are realized as income-tax by the Central Government. I do not understand why such a drastic power—an arbitrary power—should be given to the Commissioner for realizing the sales tax. So, Sir, I oppose this provision in the Bill and support Rai Harendra Nath Chaudhuri's motion.

The Hon'ble Mr. H. S. SUHRAWARDY: There is no desire whatsoever on the part of Government to invade the sanctity of any home——

Rai HARENDRA NATH CHAUDHURI: But it will only be permitted.

The Hon'ble Mr. H. S. SUHRAWARDY: It is not intended to do that. It is intended by sub-clauses (*1*) and (*2*) to deal with accounts, registers and documents kept in any place of business, and sub-clause (*3*) only applies to the case of a person who is attempting to evade the tax by not producing books, and it is not intended to be used ordinarily. But I think that this power ought to be there. Rai Harendra Nath Chaudhuri has pointed out rightly that there is no such provision in the Income-tax Act. (Rai HARENDRA NATH CHAUDHURI: Or in the Madras Act.) But he should at the same time know that income-tax people have made several attempts to get such a provision incorporated and they feel that without such a provision the Act is not functioning satisfactorily. (Cries of "Question, question," from Congress Benches.) As a matter of fact, on one occasion I am informed that an Inspector of Income-tax who could not by any other means ascertain or find out the amount due did go into a certain house. It was not for the purpose of invading the sanctity of the house, but for the purpose of finding out the books that he went there——

Mr. SURENDRA NATH BISWAS: Such power is not given under the Income-tax Act.

The Hon'ble Mr. H. S. SUHRAWARDY: Quite so, and he was penalized. I do not want my officers to be penalized—that is all. What I am attempting to point out is that those persons who will have to administer this Act require this power for the purpose of proper administration, and it is not meant to be abused. It is not meant to invade the sanctity of any home, and it has been actually found by persons who administer such acts and who will have to deal with such people who might evade the payment of tax by keeping double or triple sets of books of accounts that they should be proceeded against. This is not meant to be applied in the case of an ordinary dealer, whose conduct does not raise any grave suspicions of evasion. With regard to amendments Nos. 147 and 152, I am prepared to accept those amendments, as I feel that the word "business" is rather wide and should be limited to "stocks, purchases, sales and deliveries of goods," as suggested.

The motions of Sir Henry Birkmyre—

that in clause 12 (*1*) for the words "the business of," in line 4, the words "stocks of goods of, on purchases, sales and deliveries of goods by" be substituted; and

that in clause 12 (*2*), in line 1, after the word "documents" the words "relating to the stocks of goods of, on purchases, sales and deliveries of goods by any dealer" be inserted,

were then put and agreed to.

The motion of Mr. Atul Krishna Ghose that in clause 12, the sub-sections (*2*), (*3*) and (*4*), be omitted, was then put and lost.

The motion of Rai Harendra Nath Chaudhuri that sub-clause (*3*) of clause 12 be omitted was then put and a division taken with the following result:—

AYES—42.

Abdul Hakeem, Mr.
Abdul Wahed, Maulvi.
Abul Fazl, Mr. Md.
Ahmed Khan, Mr. Syed.
Asimeddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Barma, Babu Promhari.
Basu, Mr. Santosh Kumar.
Bhowmik, Dr. Gobinda Chandra.
Biswas, Babu Lakshmi Narayan.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das, Mr. Manmohan.
Das Gupta, Babu Khagendra Nath.
Das Gupta, Srijut Narendra Nath.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Gupta, Mr. J. N.
Hasan Ali Chowdhury, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Khan, Mr. Debendra Lall.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Aswini Kumar.
Mazumdar, Mrs. Hemaprova.
Mondal, Mr. Amrita Lal.
Munirazzaman Islamabadi, Maulana Md.
Moqbul Hosain, Mr.

Hasker, Mr. Hem Chandra.
Pain, Mr. Baroda Prosanna.
Pramanik, Mr. Tarinicharan.
Ramiruddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.
Waller Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—88.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mia.
Abdul Hakim, Maulvi.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Latif Biswas, Maulvi.
Abdul Majid, Mr. Syed.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rahman Siddiqi, Mr.
Abdur Rasheed, Maulvi Md.
Abdul Motaleb Malik, Dr.
Abdur Razzak, Maulvi.
Abdus Shaheed, Maulvi Md.
Abul Hashim, Maulvi.
Ahmed Ali Mridha, Maulvi.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Aminullah, Khan Sahib Maulvi.
Amir Ali Mia, Maulvi Md.
Anwarul Azim, Khan Bahadur Md.
Ashrafali, Mr. M.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Birkmyre, Sir Henry, Bart.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Anukul Chandra.
Dass, Babu Debendra Nath.
Farhad Raza Chowdhury, Mr. M.
Fazlul Huq, the Hon'ble Mr. A. K.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca.)
Fazlur Rahman, Mr. (Mymensingh.)
Ginding, Mr. D.
Gomes, Mr. S. A.
Griffiths, Mr. C.
Gurung, Mr. Damber Singh.
Gyasuddin Ahmed Choudhury, Alhadj.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hatemally Jamadar, Khan Sahib Maulvi.
Heywood, Mr. Rogers.
Ispahani, Mr. M. A. H.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
Mahiuddin Ahmed, Dr.
Maguire, Mr. L. T.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Miles, Mr. C. W.
Mohammed Ali, Khan Bahadur.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Mullick, Mr. Pulin Behary.
Musharruf Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawsul Haque, Mr. Syed.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Norton, Mr. H. R.
Patton, Mr. W. C.
Raikut, the Hon'ble Mr. Prasanna Deb.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Safiruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Sasoon, Mr. R. M.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C. B. E.
Shamsuddin Ahmed Khondkar, Mr.
Speller, Mr. J. H.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brabant.
Stark, Mr. A. F.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. W. A. M.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C.
Yousuf Mirza.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 42 and the Noes 88, the motion was lost.

The question that clause 12, as amended, stand part of the Bill, was then put and agreed to.

Clauses 13 and 14.

The question that clauses 13 and 14 stand part of the Bill was then put and agreed to.

Clause 15.

Mr. MD. ABUL FAZAL: Sir, I beg to move that in clause 15, line 5, for the words "fourteen days" the words "three months" be substituted.

Sir, when the ownership of the business of a registered dealer is transferred *inter vivos*, *i.e.*, during the lifetime of the dealer, the time allowed, that is, 14 days, would be sufficient; but in case where the transfer is not made during the lifetime of the dealer but it is transmitted by inheritance, some more time may be required before the owner can establish himself properly and 14 days will be quite inadequate for the purpose of registration and taking accounts and the heir must be able to understand the entire business and take over charge. For these reasons 14 days would be quite insufficient for the purpose. So, my amendment is to substitute three months instead of 14 days.

Mr. SPEAKER: You say it is not applicable to a successor.

Mr SURENDRA NATH BISWAS: No, no. He has said that in the case of a successor 14 days would have been possible, but in the case of a transferee more time is wanted.

Sir, I want to say a few words in support of Mr. Abul Fazl's motion. Take the example of a registered dealer whose gross turnover has failed to exceed the taxable quantum of Rs. 50,000 or Rs. 10,000, as the case may be.

Mr. SPEAKER: The point is that if the tax is already due, why should not the transferee pay the tax as quickly as possible.

Mr. SURENDRA NATH BISWAS: The amendment is for extension of time. It is a very simple thing, and I want to put an example to the Hon'ble Minister. Sir, in section 4 we have found that once a dealer is registered——

Mr. SPEAKER: The Finance Minister says he may not pay the tax. Even this section does not require him to pay the tax. But if a man with eyes open gets a document registered and undergoes all the formalities to get his business transferred, why should he not pay the fee for registration?

Mr. SURENDRA NATH BISWAS: My submission is this, that he may not be required to be registered at all. There may be many such cases. Sir, under this Bill once a dealer is registered, he will be liable to pay tax. Then again, Sir, under sections 4 and 7A you will

find that his liability to pay the tax may cease after three years. Suppose at the end of the third year, before one month or two months of the expiry of the third year the business of a registered dealer is transferred to one AB. If AB finds that the business is liable to registration, he will certainly register himself; but if he finds on enquiry that his business does not require to be registered, why should he register himself in order to be liable to pay tax for three consecutive years both under section 4 and under section 7A? That is the reason why we want more time to be given to a transferee in order to enquire and investigate so that he may find out whether he will register himself or not. Had not sections 4 and 7A been there, I would not have objected; but as those sections are there, as soon as a dealer becomes registered, he is liable to pay tax and for three consecutive years. That is the reason why I say that there may be cases where a transferee may choose to be registered or not.

I submit, Sir, that it is a question of only a few days' time. Mr. Abul Fazl has asked for 3 months in place of 14 days. Let the transferee be given sufficient time to enquire fully into the details of the business so that he can understand his own position and may choose whether he will be registered or not.

(At this stage the House was adjourned for 15 minutes.)

(*After adjournment.*)

Mr. M. ASHRAFALI (Deputy Speaker): Sir, I beg to present the Report of the Committee on Petitions in connection with the Sales Tax Bill.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, I rise to support the amendment moved by Mr. Abul Fazl. His amendment seeks to substitute "three months" for "14 days". I don't think that there could be any objection to allowing this extension of time. Possibly the Hon'ble Finance Minister might explain why he is unable to accept this amendment. In the event of a transfer of a business concern, it is only natural that the transferee will have to be busy in most cases reorganising such business and being involved in heavy pressure of work that always follows such a transfer. Therefore, to say that he must register within fourteen days, would be pressing upon him to prepare all the requisites for the purpose of registration and if there is any default he will be faced with the natural consequences. Therefore, I suggest that this extension of time to three months is only reasonable. It is the utmost limit of time that is being granted by this Act. If a transferee were to find himself comparatively free to do so, he may register earlier. There is absolutely nothing to prevent him from getting himself registered. Here is a question of transferee's option.

But if his hands are tied down that he must register within 14 days, I believe, in the present state of business, particularly business of accounting and the difficulties of preparing the necessary returns and calculations in our country, it will be difficult to manage all this work for the purpose of registration within 14 days. Fourteen days seems to me to be an unreasonable short time to allow. I therefore hope that there will be no reasonable objection to accepting Mr. Abul Fazl's amendment. If not, at least Mr. Atul Krishna Ghose's amendment, which also recognises the necessity for extension of time, might be accepted.

Mr. SPEAKER: That has not been moved yet.

Mr. NIHARENDU DUTTA MAZUMDAR: He is going to move it. But the Hon'ble Finance Minister is a wholehogger and, therefore, I hope that he will accept the amendment which suggests three months' time rather than the one proposing only a month. I see no reason why the Hon'ble Finance Minister cannot show, at least on one occasion, his readiness to accept a most reasonable amendment moved by a co-religionist of his and a member representing directly the peasant interests. They are, after all, not the enemies of the people. The Hon'ble Finance Minister ought to realise that and accept his amendment.

Mr. ATUL KRISHNA GHOSE: Sir, I beg to move that in clause 15, in line 5, for the word "fourteen" the word "thirty" be substituted.

Sir, my esteemed friend Mr. Mazumdar has already explained the position. So far as the Hon'ble Finance Minister is concerned, I would like to point out to him that in any case he is not going to be deprived of the tax which is his one and only objective because in the clause it is definitely stated, "When the ownership of the business of a registered dealer is transferred, any tax payable in respect of such business remaining unpaid at the time of the transfer shall be payable by the transferee." So, the Hon'ble Finance Minister is not going to be deprived of the tax. I hope that the Hon'ble Finance Minister will listen to my argument. The Government are not going to be deprived of the tax because the transferee will pay it. Under the circumstances there is no apprehension whatsoever that the transferee will deprive him of the tax. If some more time (16, 17 or 18 days' more time) is given to the transferee just to settle everything and to make up his mind, I don't think that it will lower the prestige of the Government of Bengal or of the Finance Department of which the Hon'ble Mr. Suhrawardy is the head.

With these words, Sir, I commend my amendment to the acceptance of the House.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, no prestige or policy is involved in these amendments. Nor is there any magic in the period of 14, 40 or 90 days. No transfer is made of any business unless the accounts have been made up. Nobody buys any business unless the accounts are prepared and the person who is the transferee knows what he is purchasing. Obviously after the accounts have been made ready and everything is known, a man can go and get himself registered the very next day as he ought to. However, I am prepared to wipe off the tears of Mr. Atul Krishna Ghose and accept his amendment.

The motion of Mr. Md. Abul Fazl that in clause 15, line 5, for the words "fourteen days" the words "three months" be substituted was then put and lost.

The motion of Mr. Atul Krishna Ghose that in clause 15, in line 5, for the word "fourteen" the word "thirty" be substituted was then put and agreed to.

The question that clause 15 as amended stand part of the Bill was then put and agreed to.

Clause 16.

Mr. D. GLADDING: Sir, I beg to move that in clause 16, after paragraph (*d*), the following new paragraph be inserted, namely:—

"(*e*) any goods or classes of goods should be specified in the certificate of registration of any dealer under sub-section (*3*) of section 7."

Clause 16 is very helpfully designed for the settlement of disputes; but it makes no mention of one of the most important disputes that is likely to arise in the course of administration of this measure I refer to a dispute between a dealer and the registering authority as to what goods the dealer shall be shown in his certificate as entitled to purchase free of tax in terms of clause 5(*3*) (*b*). The failure of clause 16 to cater for this class of dispute is a serious omission and can hardly have been intentional. My amendment will make good the omission, and I hope that it will be accepted.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I accept the amendment.

The motion of Mr. D. Gladding that in clause 16, after paragraph (*d*) the following new paragraph be inserted, namely—

"(*e*) any goods or classes of goods should be specified in the certificate of registration of any dealer under sub-section (*3*) of section 7."

was then put and agreed to.

Clause 18.

Mr. ATUL KRISHNA GHOSE: Sir, I beg to move that in clause 18(*1*), in line 1, for the word "thirty," the word "ninety" be substituted.

Sir, the position is almost the same as has been the case in the previous amendment. Sir, when an appeal case comes from the Judge's Court to the High Court, generally speaking, ninety days' time is given. Sir, the Hon'ble the Finance Minister is a Barrister of the Calcutta High Court, and I hope he will not lower his position when he is acting as an Hon'ble Minister of the Government of Bengal, but that he will act according to his former prestige.

With these words, Sir, I commend my motion to the acceptance of the House.

Mr. SASANKA SEKHAR SANYAL: Sir, I beg to move that in clause 18(*1*), lines 3-4, for the words "prescribed authority" the words "District Judge" be substituted.

Sir, my object in moving this amendment is two-fold. In the first place, I have sought to raise a question of fundamental principle, namely, that the authority who will determine the fate of a large number of people should not be left to be determined by the rule-making power of Government. We on this side of the House have always been on sound principles of public policy opposed to the delegation of this power to Government through the rule-making process. And apart from the question of principle, Sir, we have acquired the bitter experience that when Government exercise the rule-making powers in the matter of the determination of a penalty or the creation of an authority, discretion is exercised invariably in a way not only not consistent with the requirements of the people, but also opposed to the principle of public justice. Sir, on a previous occasion while a sister Bill was before the House, namely, the Motor Spirits Sales Taxation Bill, I made it clear that the new despotism which Government acquires through the rule-making power is a thing to which we do not like to be a party, and I repeat that argument also in this connection.

Then, Sir, the other point of my amendment is that here on the floor of the House we should definitely determine the officials and the functionaries who will deal with these things within the purview of the Act. If the "prescribed authority" is left so vague and open, I am sure Government will not select any functionaries other than those who belong to the executive, and here according to the ordinary principles of jurisprudence the executive functionary, however, highly placed he may be, will not be in a position to deal dispassionate justice to persons who will be affected by the provisions of

this measure and will come up with an appeal. Government is very much in need of the money provided for in this Act. There is a tendency to secure as much as possible, and any executive functionary, whatever rules he may make, will be unable to deal with the questions affecting the people which will be to the obvious detriment of the public exchequer. In that view, Sir, I have tried to have the prescribed authority out of the hands of the Executive Government, and in so doing I have given a very good avenue to the Hon'ble Minister in charge of the Bill. You know that the District Judges are of a high judicious temperament, and when these new questions that have been raised by this Bill will come up for discussion and decision, they will be certainly in a better position to deal with them than the executive functionaries of the Government of Bengal. As a matter of fact, from the experience that we have recently gained by the revisionary powers given to the District Judges under the Bengal Agricultural Debtors Act, although lawyers have been precluded from appearing before these Judges, these Judges have tried to go into the points of law in spite of the handicaps placed upon them by the non-appearance of lawyers, and have succeeded in doing better justice than otherwise could have been done. So, my modest submission is that instead of leaving the "prescribed authority" so vague and open, let us have this thing done by the District Judges. And this additional work they will be able to take up on account of the paucity of their work on the civil side.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, I rise to support the amendment of Mr. Sasanka Sekhar Sanyal. It is essential that once a tax has been imposed, the aggrieved dealers should not be left to the tender mercies of the nominees of Government for justice. Sir, an impecunious Government which has depleted the public funds to such an extent as to come up with a deficit budget and this taxation proposal, should not be in a position, for the purpose of adjudicating matters arising out of this taxation, to nominate the persons who will sit on judgment over the grievances of the affected dealers. Therefore, I think that from the standpoint of the necessity of ensuring absolute independence of the judiciary who will have to deal with such cases, Government should have no objection to accepting this amendment. I think once you accept the principle of the advisability of the judiciary being independent of the executive, this amendment is the only logical corollary which should find acceptance even with the Hon'ble the Finance Minister. The Finance Minister, who has at least the honour of belonging or having belonged to an honourable profession and, therefore, may be expected to have a judicial turn of mind if he only chooses to exercise that training and tradition, should be the first man to come forward and accept this amendment. To-day, Sir, it is very well known in this House that the dealers have been affected, and the

whole country has disapproved of this Bill. But the majority of this House is going to have this Bill passed into law; and now when we are making specific provisions in this Bill to deal with legitimate grievances of the affected persons, they ought at least to be assured of this little mercy that whenever they feel aggrieved, they will have the opportunity of approaching an authority for pronouncing judgment—an authority who might be expected to have an independent opinion and not an authority who will be the mere nominees of this Government. The governmental policy, as we have seen, is to increase the revenue by means of this Sales Tax, and if Government is bent upon getting more revenues out of this Sales Tax, it might instruct its nominees to try these cases in such a fashion as to apply the greatest amount of stringency in adjudicating the question of grievances of the affected dealers. There is a very great danger of an unpopular tax being administered in such a way that the legitimate grievances of affected persons might go unheeded. If on the top of that it is administered in such a way that even in the event of a feeling of a legitimate grievance being in existence, the affected person cannot feel the confidence of having an opportunity to approach an officer in his judicial capacity which will be independent of the whims and caprices of the executive, then, Sir, there will be no limit to aggravation of this feeling of discontent in the country. Therefore, Sir, I think Mr. Sanyal's amendment has been a most helpful thing for the Government. Unless Government has lost all sense of wisdom, I think it should come forward to accept this amendment. Those members of this House who come from a country whose legal institutions held fast to the tradition, "Let justice be done even if the heavens fall" and on that maxim have always stood for ensuring the independence of the judiciary over the executive (Rai HARENDRA NATH CHAUDHURI: In their own home land.) in their own home land, as my honourable friend suggests, might, I believe, for once when they are crying for justice on all hands, show this justice to the affected dealers of India as an earnest of their good faith about the professions that they always make. I therefore hope that Mr. Sanyal's amendment will get the support of the European Group. (Cries of "Hear! hear!" from the Opposition Benches.) At least the European Group will not remain silent about Mr. Sanyal's amendment. It may be very inconvenient, I feel, for them to pronounce any opinion on this most reasonable amendment which compels their support, but, Sir, they have imbibed certain characteristics by which their sense of justice and fair play have become so flexible that I am not sure what they are going to do. I somewhat feel intrigued to know their frank and honest attitude about this amendment. Instead of remaining silent, they should come forward with what they have got to say on it. I believe that on this score the Hon'ble the Finance Minister, in justice to the tradition which he had in his capacity as a member of an honourable profession, might bring into play that sense of fair play and justice.

Let him show his acceptance of that great legal maxim in practice for the purpose of ensuring, "Let the heavens fall, but justice be done," and thereby ensure the independence of the judiciary. Let those to be placed in the judiciary be not nominees of Government, but independent men. Let there be some genuine sympathy for the affected dealers. I therefore commend this motion to the acceptance of the House.

Mr. I. A. CLARK: On a point of information, Sir. Does the last speaker suggest that the prescribed authority will be a member of his honourable profession?

Mr. SASANKA SEKHAR SANYAL: My reply to my honourable friend is that when a member is called honourable, the others are not necessarily dishonourable.

Mr. SURENDRA NATH BISWAS: Sir, I want to ask the Hon'ble the Finance Minister whether the determination by the Commissioner under clause 16 amounts to an order within the meaning of clause 18.

The Hon'ble Mr. H. S. SUHRAWARDY: Yes, it does.

Mr. SURENDRA NATH BISWAS: I would expect that when replying the Hon'ble the Finance Minister will please say this in clear terms.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, determination by the Commissioner under clause 16 does amount to an order which is appealable under clause 18.

I oppose the motion of Mr. Sasanka Sekhar Sanyal and move my amendment No. 173, that the following proviso be added to clause 18(*3*), namely:—

> "Provided that before rejecting any application for the revision of any such order the Commissioner or the Board of Revenue, as the case may be, shall consider it and shall record reasons for such rejection."

Sir, the amendment explains itself. There was no need to wax so eloquent on this aspect of the question that persons who will be appointed by Government will so twist the law as to provide Government with finances where those finances ought not to be provided for. Honourable members may take note of section 296 of the Government of India Act, 1935, under which the Provincial Government is not the superior authority in revenue matters. This is a taxation and revenue matter

and has its own hierarchy, and the superior authority is the Board of Revenue. The Provincial Government is not the final authority in revenue matters. We feel, Sir, that there is no need for the introduction of Civil Courts and judicial officers, as in revenue matters we have our own special hierarchy. For instance, in income-tax matters, we have our income-tax officers. Then there are Assistant Commissioners and finally the matter goes to the Commissioner and from there it goes up to the High Court on a case stated. Here in a similar way it goes up from our officers to the Commissioner and then to the Board of Revenue. (Mr. SURENDRA NATH BISWAS: What about the time?) As regards the time, I do not think that there is any need to put "ninety" in place of "thirty," but I am prepared to wipe the tears of one of his eyes only. (Laughter.) If he will accept 60 days only as a compromise, I am prepared to accept his amendment? Otherwise I shall oppose it. (Mr. SARAT CHANDRA BOSE: The Hon'ble Minister may well be a cinema artist!)

Mr. ATUL KRISHNA GHOSE: Sir, the Finance Minister is prepared to wipe out the tears of my eyes. May I inform him that the procedure followed in the High Court and in the Civil Courts is that 90 days' time is allowed for appeal?

Mr. SASANKA SEKHAR SANYAL: Sir, if the Hon'ble Minister accepts 60 days we shall be content.

Mr. ATUL CHANDRA GHOSE: Yes, Sir. I beg to amend my motion on short-notice thus "that in clause 18 (*1*), in line 1, for the word 'thirty' the word 'sixty' be substituted".

The motion, as amended, was then put and agreed to.

The motion of Mr. Sasanka Sekhar Sanyal that in clause 18(*1*), lines 3-4, for the words "prescribed authority" the words "District Judge" be substituted was then put and a division taken with the following result:—

AYES—38.

Abdul Hakeem, Mr.	Emdadul Haque, Kazi.
Abdul Wahed, Maulvi.	Ghose, Mr. Atul Krishna.
Abul Fazi, Mr. Md.	Giasuddin Ahmed, Mr.
Azimuddin Ahmed, Mr.	Gupta, Mr. J. N.
Banerji, Mr. Satya Priya.	Hasan Ali Chowdhury, Mr. Syed.
Barma, Babu Prombari.	Jonab Ali Majumdar, Maulvi.
Basu, Mr. Santosh Kumar.	Kumar, Mr. Atul Chandra.
Biswas, Mr. Surendra Nath.	Kundu, Mr. Nishitha Nath.
Bose, Mr. Sarat Chandra.	Maji, Mr. Adwaita Kumar.
Chaudhuri, Rai Harendra Nath.	Majumdar, Mrs. Hemaprova.
Das, Mr. Manmohan.	Mandal, Mr. Amrita Lal.
Das Gupta, Babu Khagendra Nath.	Mandal, Mr. Jogendra Nath.
Das Gupta, Srijut Narendra Nath.	Mandal, Mr. Krishna Prasad.
Dutta Gupta, Miss Mira.	Mashruzzaman Ishamabadi, Maulana Md.
Dutta Mazumdar, Mr. Niharendu.	Maqbul Hossain, Mr. "

Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.
Waliur Rahman Maulvi.

NOES—91.

Abdul Hafiz, Mr. Mirza.
Abdul Hafiz, Mr. Mia.
Abdul Hakim, Maulvi.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Jabbar, Maulvi.
Abdul Latif Biswas, Maulvi.
Abdul Majid, Mr. Syed.
Abdur Rahman, Khan Bahadur, A. F. M.
Abdur Rashid Mahmood, Mr.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S.
Abdul Motaleb Mallik, Dr.
Abdur Rauf, Khan Bahadur Shah.
Abdur Razzak, Maulvi.
Abul Hashim, Maulvi.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Afiazuddin Ahmed, Khan Bahadur Maulvi.
Aminullah, Khan Sahib Maulvi.
Anwarul Azim, Khan Bahadur Md.
Ashrafali, Mr. M.
Aulad Hossain Khan, Khan Bahadur Maulvi,
Azhar Ali, Maulvi.
Badruddoja, Mr. Syed.
Birkmyre, Sir Henry, Bart.
Biswas, Mr. Rasik Lal.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Anukul Chandra.
Dass, Babu Debendra Nath.
Farhad Raza Chowdhury, Mr. M.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Gomes, Mr. S. A.
Griffiths, Mr. C.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Sahib Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
McGregor, Mr. G. S.
Mafizuddin Ahmed, Dr.
Maguire, Mr. L. T.
Mandal, Mr. Banku Behari.
Mandal, Mr. Jagat Chandra.
Miles, Mr. C. W.
Mohammed Ali, Khan Bahadur.
Morgan, Mr. G., C. I. E.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Muhammad Sotaiman, Khan Bahadur Maulvi.
Mullick, the Hon'ble Mr. Mukunda Behary.
Mullick, Mr. Pulin Behary.
Musharruf Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustaqawai Haque, Mr. Syed.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Norton, Mr. H. R.
Patton, Mr. W. C.
Raikut, the Hon'ble Mr. Prasanna Deb.
Rajibuddin Tarafdar, Maulvi.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C. B. E.
Shamsuddin Ahmed Khondkar, Mr.
Stark, Mr. A. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brabant.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Spotter, Mr. J. N.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. J. R.
Whitehead, Mr. R. B.
Yeusuf Mirza.
Yusef Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 38 and the Noes 91, the motion was lost.

The motion of the Hon'ble Mr. H. S. Suhrawardy that the following proviso be added to clause 18(3), namely:—

"Provided that before rejecting any application for the revision of any such order the Commissioner or the Board of Revenue, as the case may be, shall consider it and shall record reasons for such rejection,"

was then put and agreed to.

The question that clause 18 as amended stand part of the Bill was then put and agreed to.

Clause 18A.

The question that clause 18A stand part of the Bill was put and agreed to.

Clause 19.

Mr. ATUL KRISHNA GHOSE: In regard to my amendment No. 179, there is one difficulty, Sir. There is some typographical error. I want to move that in clause 19(*1*) the paragraphs (*b*) and (*d*) be omitted. May I have your permission to move in that form?

Mr. SPEAKER: I shall allow you to move it if that is in accord with your original draft. I am asking the Secretary to look up the file. In the meanwhile, the Hon'ble Mr. Suhrawardy will move his amendment.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I beg to move that after clause 19(*1*)(*e*) the following new paragraph be inserted, namely:—

"(*ee*) knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information or"

Mr. ATUL KRISHNA GHOSE: Sir, I beg to move that in clause 19 (*1*), lines 21-22, for the words "one thousand" the word fifty" be substituted.

I further beg to move that in clause 19(*1*), in line 23, for the word "fifty" the word "five" be substituted.

May I also move my amendment No. 179? Even if the amendment is printed as it is in my draft, I would request you to allow me to move the amendment in the amended form I want.

Mr. SPEAKER: Yes, you may move.

Mr. ATUL KRISHNA GHOSE: Sir, I beg to move that in clause 19(*1*) the paragraphs (*b*) and (*d*) be omitted.

Sir, the provision here is so very drastic that it is likely to terrorise the registered dealers. I would like the Hon'ble Finance Minister who is so very anxious to wipe off my tears to consider if he can really wipe off the tears of merchants and dealers who out of fear are holding meetings in different parts of Calcutta and are praying to God to save

them from the terrors which are attacking them from day to day. Sir, section (*b*) runs like this: "Whoever fails to submit any return as required by sub-section (*2*) of section 8 or submits a false return." Sub-section (*2*) of section 8 asks a dealer to submit his accounts on or before some specified date. But it may so happen that either due to illness or any mishap or for some other reason, the dealer may not be in a position to submit his accounts on or before the specified date fixed by Government. Now, according to the provision made in this clause, for the failure of the dealer to submit his accounts in time, he may be summarily assessed. But the Hon'ble the Finance Minister does not want that. He wants to penalise the dealer with a fine of Rs. 1,000, and not satisfied with that, he wants to impose a fine of Rs. 50 per day. I hope the Hon'ble the Finance Minister will realise that simply due to the fault of a man having failed to submit his accounts on or before a fixed date, the Hon'ble Minister wants him to be punished with a fine of Rs. 1,000 and a subsequent fine of Rs. 50 per day. Sir, that goes beyond our imagination. I hope the Hon'ble the Finance Minister will read between the lines and will come to a decision which would be right and proper.

Then, Sir, when we come to sub-clause (*d*), it reads as follows——

Mr. SPEAKER: One minute, please, Mr. Ghose. I find that there was no printing or typing mistake.

Mr. SASANKA SEKHAR SANYAL: It was then a clerical mistake, Sir.

Mr. ATUL KRISHNA GHOSE: Sub-clause (*d*) runs as follows: —"Whoever fails, when required so to do under section 11, to keep prescribed accounts or records of sales." Sir, so far as sub-clause (*b*) is concerned, the contention of the Hon'ble the Finance Minister is intelligible, but sub-clause (*d*) deals with a matter which, I submit, should be left to the court of law to decide. I think it would be better if Government would accept some such expression as "knowingly" or "intentionally"——

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I am prepared to add the words "without sufficient cause" in sub-clause (*b*).

Rai HARENDRA NATH CHAUDHURI: Sir, if you will refer to clause 19(*1*), you will find that if a dealer did not furnish his statement on a particular date, he would be assessed by the Commissioner. Therefore, there is a provision here in the case of a failure to submit the statement for assessment; and then why should he be punished twice?

Mr. SPEAKER: I think you should accept the suggestion of Government, namely, "without sufficient cause."

Rai HARENDRA NATH CHAUDHURI: That would be an improvement, no doubt.

Mr. ATUL KRISHNA GHOSE: Sir, I accept the suggestion of the Hon'ble Minister.

I therefore beg to move as a short-notice amendment that in clause 19 (*1*) in paragraph (*b*) after the word "fails" the words "without sufficient cause" be inserted.

Then, Sir, I come to the provision made in sub-clause (*g*), namely, "shall be punishable with fine not exceeding Rs. 1,000." I think it was Rs. 2,000 in the original Bill, and perhaps the Select Committee nas made it Rs. 1,000. And when the offence is continued, the dealer will be fined with a daily fine of Rs. 50 during the period of continuance of the offence. I submit this is really a terror to the dealer. When a man has failed to submit his accounts, he can be summarily assessed, and he may have to pay the full amount with retrospective effect; he may be required to pay one and a half times the amount by way of penalty; but to impose again a further penalty of Rs. 1,000 for an offence which amounts to nothing but an omission is really a preposterous idea. I appeal to the Hon'ble Minister once again to read what he has provided in this Bill, and I hope it will not be difficult for him to realise that over and above other impositions a further fine of Rs. 1,000 is too much. With these words, Sir, I appeal to the Hon'ble Minister to accept my amendment which is reasonable and just.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, all persons punished under sub-section (*2*) are not sentenced to imprisonment; the punishment provided is suitable, and it will only be imposed if a person is really recalcitrant. So far as that is concerned, I am prepared to accept the words "without sufficient cause."

The motion of Mr. Atul Krishna Ghose that in clause 19 (*1*), paragraphs (*b*) and (*d*) be omitted was then put and lost.

The short-notice motion of Mr. Atul Krishna Ghose that in clause 19 (*1*) in paragraph (*b*) after the word "fails" the words "without sufficient cause" be inserted, was then put and agreed to.

The motion of the Hon'ble Mr. H. S. Suhrawardy that after clause 19(*1*)(*e*), the following new paragraph be inserted, namely:—

"(*ee*) knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information or"

was then put and agreed to.

The motions of Mr. Atul Krishna Ghose that in clause 19(*1*), lines 21-22, for the words "one thousand" the word "fifty" be substituted, and in line 23, for the word "fifty" the word "five" be substituted were then put and a division taken with the following result:—

AYES—31.

Abdul Hakeem, Mr.
Abdul Wahed Maulvi.
Abul Fazl, Mr. Md.
Azimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Biswas, Mr. Surendra Nath.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Das Gupta, Srijut Narendra Nath.
Dutta Gupta, Miss Mira.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Hasan Ali Chowdhury, Mr. Syed.
Jenab Ali Majumdar, Maulvi.
Kumar, Mr. Atul Chandra.
Majumdar, Mrs. Hemprova.
Mandal, Mr. Amrita Lal.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Nausher Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.
Waliur Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—84.

Abdul Hafiz, Mr. Mia.
Abdul Hakim, Maulvi.
Abdul Hamid, Mr. A. M.
Abdul Jabbar, Maulvi.
Abdul Majid, Mr. Syed.
Abdur Rahman, Khan Bahadur, A. F. M.
Abdur Rashid Mahmood, Mr.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S.
Abdur Rauf, Khan Bahadur Shah.
Abdus Saheed, Maulvi Md.
Abul Hashim, Maulvi.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Aminullah, Khan Bahadur Maulvi.
Afazuddin Ahmed, Khan Bahadur Maulvi.
Anwarul Azim, Khan Bahadur Md.
Ashrafali, Mr. M.
Asiad Hossain Khan, Khan Bahadur Maulvi.
Azhar Ali, Maulvi.
Badruddoja, Mr. Syed.
Clippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Anukul Chandra.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca.)
Fazlur Rahman Mr. (Mymensingh).
Gladding, Mr. D.
Gomes, Mr. S. A.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmed, Khan Sahib.
Hamilton, Mr. K. A.
Hasina Murshed, Mrs. M.B.E.
Hathemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Saheb Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
McGregor, Mr. G. G.
Mafizuddin Ahmed, Dr.
Maguire, Mr. L. T.
Mandal, Mr. Jagt Chandra.
Mohammed Ali, Khan Bahadur.
Morgan, Mr. G., C.I.E.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Muhammad Soleiman, Khan Bahadur Maulvi.
Mullick, the Hon'ble Mr. Mukunda Behary.
Mullick, Mr. Pulin Behary.
Musharruf Hossain, the Hon'ble Nawab, Khan Bahadur.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasrullah, Nawabzada K.
Norton, Mr. H. R.
Patton, Mr. W. G.
Raikut, the Hon'ble Mr. Prasanna Deb.
Rajibuddin Tarafdar, Maulvi.
Razzak Rahman Khan, Mr.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Saheb-Alam, Mr. Syed.
Salim, Mr. S. A.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C. B. E.
Shamsuddin Ahmed Khondkar, Mr.
Stark, Mr. A. F.
Sinclair, Mr. J. F.

Birdar Babu Lilta Munda.	Tamizuddin Khan, the Hon'ble Mr.
Smith, Mr. H. Brabant.	Walker, Mr. J. R.
Steven, Mr. J. W. R.	Whitehead, Mr. R. B.
Sharawardy, the Hon'ble Mr. H. S.	Yusuf Ali Choudhury, Mr.
Speller, Mr. J. H.	Zahur Ahmed Chowdhury, Maulvi.

The Ayes being 31 and the Noes 84, the motions were lost.

The question that clause 19 as amended stand part of the Bill was then put and agreed to.

Clause 20.

Mr. SPEAKER: Mr. Ghose, it is not necessary for you to move your amendment as it is a negative amendment. You can speak against the whole clause.

Mr. ATUL KRISHNA GHOSE: Mr. Speaker, Sir, in clause 20 you will find things which are really surprising. The clause runs thus:—"Subject to such conditions as may be prescribed the Commissioner may accept from any person charged with an offence under sub-section (*1*) of section 19 or under any rules made under this Act, by way of composition of the offence"—I would like to emphasize the words "by way of composition of the offence"—"a sum not exceeding one thousand rupees or where the offence charged is under clause (*a*) or clause (*b*) of that sub-section, not exceeding double the amount of tax which would have been payable by the dealer had he complied with the provisions of this Act, whichever is greater."

Sir, only a few minutes back the Hon'ble the Finance Minister was not yielding an inch to reduce the amount of fine under any circumstances. On the contrary, he was quoting that there are Provincial Governments which imposed a fine to the extent of two thousand rupees by way of justification. When the spirit is such I for one do not understand what is the underlying motive of compounding cases by Government officials. Let the Court decide the course. Let justice be determined and let the man be placed in his proper position. We do not understand the hide-and-seek policy of the Government. It may be, Sir, that by giving some amount of bribe a man may reduce the amount which he would otherwise have paid into Court. It may be, Sir, that under the threat of officials he may be compelled to pay the amount which perhaps he would not have to pay if he had taken it to a Court. These are circumstances which are very complex, and we do not understand these complexities. Therefore, we want to record our protest against these provisions.

Mr. SASANKA SEKHAR SANYAL: Sir, I want to oppose the provisions of clause 20. Apparently the provisions of clause 20 look very innocent but, Sir, on a proper analysis it will be seen that dangerous avenues are going to be opened up for oppression and tyranny,

corruption and bribery, all together. In the first place, Sir, I would appeal to you as a lawyer that it is unknown to ordinary principles of criminal jurisprudence that offences against the State should be allowed to be compounded. Sir, if a party is delinquent in the eye of law, then he is a delinquent within the meaning of this Act and in that position if he violates the provisions of the law he must face the penalty of law and there is no reason why any opportunity should be given for the delinquent to come to a compromise in the matter of delinquency. Now, Sir, you will find that here the Commissioner is given the power to effect a composition but correspondingly the delinquent is not given any power to force the Commissioner to come to a compromise on certain terms fulfilled by him. It is a purely one-sided *ex parte* affair. There is no reciprocity, that is to say when the Commissioner will find that the case is very strong for a conviction, he will never exercise his discretion in the matter of composition. In what case will the power of composition be applied? Only in those cases in which the result is doubtful and you know, Sir, that ordinary persons, even if they feel in their heart of hearts that the case for the prosecution is weak and that in the ultimate result it is probable that they will be acquitted, are so terrified of litigation particularly in Criminal Courts that they would far rather come out of the trial than stay confidently up to the end in order to get an acquittal. What will be the consequence of the application of this provision? In strong cases even if a dealer moves heaven and earth the Commissioner will not come to a compromise, but in weak cases it is practically an invitation to the accused to come to terms with the Commissioner and the accused will in many weak cases not have the tenacity or the confidence to wait up to the end. He will have to come to a compromise and this will stultify justice, and it is a sort of legislative coercion brought to bear upon the persecuted delinquent and in that view of the matter we cannot be a party to this power of composition given to the executive.

Then, Sir, I do not like to drag this discussion into a level of dirty debate, but we would be doing injustice to ourselves and to the public opinion that we seek to represent unless we make it clear that we scent dangers of corruption and bribery. They are bound to come by virtue of the operation of this section. Sir, as I have promised I do not like to descend to the level of dirty debate in this matter. But still I want to illustrate it. You know, Sir, we have a popular and responsible Government. The Ministry run the Government. Many influences are brought to bear upon the Ministers and not only in this House are there persons who are *persona grata* in their constituencies, but there are various personal factors exercising subtle influence upon the Government funtionary. Ordinarily the accused will be proceeded against and the Commissioner, if left to himself as a judge, will proceed according to his own judicial conception, but he will never be free to exercise his judicial independence and executive integrity.

Invisible influences will come from the top. Probably a man will come with a letter from a Minister or he will come with a letter from a man who has influence with a Minister. In this way influences will be brought to bear upon the Commissioner. The Commissioner will be approached with these influences in the hope that the delinquent will get some concession in the matter of composition fee. Probably the delinquent will get some concession in the matter of overt fee, but in order to secure that concession he will have to spend something in the shape of covert fee. I do not like to hit anybody. I do not like to say that the framers of this provision have got any such ulterior designs in their minds, but what I want to impress upon this House is that however innocently this section is drafted, with whatever good purposes it may have been conceived, there is clearly a loophole for designing persons to play into the hands of corruption and bribery. This will not only mean bribery and corruption of private individuals who will be prosecuted, because nothing is too unholy for a man in danger, but also it will lead to the opening of flood-gates of corruption on the part of a person who will probably like to remain otherwise unsullied. Therefore, from all points of view we beg to oppose this measure very vehemently. If persons are guilty, let us not be respecter of persons, let them face the penalty. If they are not guilty they will be acquitted.

I would also appeal to you as a lawyer to consider one other dangerous aspect. People in weak cases probably will have the advantage of appeal and even if they are persecuted, prosecuted and convicted by the lower forum, there is just a chance of getting relief from the prescribed appellate authority, but this composition to which people will run in their agony and anxiety to get the matter hushed up will deprive a large number of people of the advantage of appellate authority to which otherwise they would go and probably get justice and relief. We on this side of the House, in view of all that I have said—probably there are other arguments also—refuse to be a party to this measure, and we want to record our emphatic protest against any such provision, and from the Government point of view also there will be a danger of the loss of revenue because the money that the party would spend would probably ooze out and would probably dribble into non-official coffers and the residue which will be available for Government would be much less than they would have got by a straight prosecution and conviction.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, may I be permitted——

Mr. SPEAKER: I am anxious to come to the exemption clause as that is very important. So, unless we finish this to-day, I fear you will have to sit for longer hours to-morrow.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, I submit that we shall be failing in our duty if a measure like this is hurried through in this fashion. We know that it will be forced upon the country, but this House is at least the only place where the views of the opposition can be voiced freely. I submit, the expression of our views should not be shelved on any consideration. Mr. Sasanka Sekhar Sanyal has stated all the objections to this clause. One of the effects of this piece of legislation will be immediately to give rise to an immense number of disputes. And this clause, in particular, dealing with frivolous charges of offence, will have the effect of giving arbitrary powers in the hands of the Commissioner who will be a nominee of the Government. Sir, what guarantee is there that frivolous charges of offence will not be made. Businessmen, in particular, can afford little time and worries for running about, leaving aside their business, being under this sort of a frivolous charge of offence. Sir, there is absolutely no guarantee that a Commissioner who may compound some of these offences where he may feel a bit of inconvenience to proceed with, will not at the same time, by virtue of this power, feel encouraged frivolously to come forward with charges of offence against dealers, with the assurance that businessmen, due to the disadvantage of their position, will naturally be too eager to compound such offences. They will have to pay a sort of black-mailing bounty, so to say, with a view to escape out of the difficulty. Sir, it is well-known that businessmen in the country will be opposed to this measure upon various considerations. There is also no guarantee that such businessmen, as may not be standing in the good grace of the Government, will not be persecuted by other forces and influences working at the beck and call of the Government. This clause gives a dangerous weapon in the hands of the Government, and should be omitted. I believe that if this clause is allowed to be passed into law, it will create a situation in which we will find that this veritable power will render it as a sort of weapon against honest businessmen. Those who are advocating a clause like this are acting in a manner which will justify such people being called the enemies of the people. I say, the enemies of the people are precisely those who are providing dangerous weapons in the hands of such officials who will absolutely be guided by the whims of the executive. Therefore, this a power which should not be given to the Commissioner. Much has been said about the various abuses which might be practised if this power is given. Therefore, as a safeguard against back-door abuses which are likely to arise, I think this clause should be altogether omitted from this Bill. Just a little while ago, the House has rejected an amendment which sought to place a judicial authority—a District Judge—in the position of adjudicating over disputes. You have substituted the nominee of the Minister or of the Government in the place of the judiciary, and now you are going to give further powers which will be absolutely unwarranted, and will create a dangerous

situation—dangerous not only to the public but dangerous from the point of view of honest business. It is for measures like this that there has been no dearth of corruption in our present administration and in its surroundings. I ask, why open up more avenues of corruption? It is with this view, Sir, that I support the amendment moved by Mr. Sasanka Sekhar Sanyal to omit this clause altogether.

The Hon'ble Mr. H. S. SUHRAWARDY: Mr. Speaker, Sir, this clause ought not to have justified such a spate of oratory regarding the possibilities of bribery and corruption. It is the privilege of the opposition to throw mud at the officers of Government. I would request the Opposition to leave our officers alone and to make us, the unfortunate Ministers, the target of their attack with their charge of corruption and political chicanery——

Mr. SASANKA SEKHAR SANYAL: On a point of personal explanation, Sir. I am as much interested in the officers of Government as the Hon'ble Ministers themselves. I never attacked the officers. I simply said that there was a possibility of a misuse of power.

Mr. SPEAKER: Yes, Mr. Suhrawardy, as far as I remember, he did not mean all that.

The Hon'ble Mr. H. S. SUHRAWARDY: Very well, Sir. But Mr. Sasanka Sekhar Sanyal has said that such a provision was against all rules of criminal jurisprudence. Now, Sir, such a provision is found in all Sales Tax Acts generally, and it is found in the Income-tax Act and also in the Customs Act and in all Tax Acts of this nature which bring revenue to Government. And this provision, I can assure the honourable members, will be welcomed by the merchants and traders whose cause hitherto the Opposition has championed. Sir, they would much prefer not to go through the process of a prosecution which may be very expensive for them, and which incidentally may put money into the pockets of the lawyers. I think this is a very salutary clause, it finds a place in all such legislations, and on that ground the Opposition ought to withdraw their objections.

The question that clause 20 stand part of the Bill was then put and a division taken with the following result:—

AYES—80.

Abdul Hafiz, Mr. Mia.
Abdul Hakim, Maulvi.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Jabbar, Maulvi.
Abdul Majid, Mr. Syed.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rashid Maheed, Mr.
Abdur Rashood, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S.
Abdul Motaleb Malik, Dr.
Abdur Rauf, Khan Bahadur Shah.
Abul Hashim, Maulvi.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Aminullah, Khan Sahib Maulvi.
Anwarul Azim, Khan Bahadur Md

Ashrafali, Mr. M.
Asfad Hossain Khan, Khan Bahadur Maulvi.
Azhar Ali, Maulvi.
Badruddoja, Mr. Syed.
Birkmyre, Sir Henry, Bart.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Anukal Chandra.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca.)
Fazlur Rahman, Mr. (Mymensingh.)
Gomes, Mr. S. A.
Gladding, Mr. D.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hamilton, Mr. K. A.
Hasina Murshed, Mrs., M.B.E.
Hatemaliy Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Hirtzel, Mr. M. A. F.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
Mandal, Mr. Jagat Chandra.
Miles, Mr. C. W.
Morgan, Mr. G., C.I.E.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Muhammad Soleiman, Khan Bahadur Maulvi.
Mullick, the Hon'ble Mr. Mukunda Behary.
Mullicky Mr. Pulin Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Patton, Mr. W. C.
Raikut, the Hon'ble Mr. Prasanna Deb.
Razaur Rahman Khan, Mr.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Saheb-Alam, Mr. Syed.
Salim, Mr. S. A.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C.B.E.
Shamsuddin Ahmed Khondkar, Mr.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brabant.
Stark, Mr. A. F.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Spelior, Mr. J. H.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. J. R.
Whitehead, Mr. R. B.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.

NOES—29.

Abdul Hakeem, Mr.
Abdul Wahed, Maulvi.
Abul Fazl, Mr. Md.
Asimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Biswas, Mr. Surendra Nath.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Dutta Gupta, Miss Mira.
Dutta Mazumdar, Mr Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Hasan Ali Chowdhury, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Kumar, Mr. Atul Chandra.
Majumdar, Mrs. Hemaprova.
Mandal, Mr. Amrita Lal.
Manirazzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Naushor Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.
Singha, Babu Kshetra Nath.
Wahur Rahman, Maulvi.

The Ayes being 80 and the Noes 29, the motion was carried.

Clause 21.

The question that clause 21 stand part of the Bill, was then put and agreed to.

Clause 22.

Mr. ATUL KRISHNA GHOSE: Sir, I beg to move——

Mr. SPEAKER: The difficulty is that as the language stands, the Court cannot dismiss.

Mr. ATUL KRISHNA GHOSE: It is a departmental action.

Mr. SPEAKER: It must be so. Your amendment does not fit in here.

Rai HARENDRA NATH CHAUDHURI: Will the Hon'ble the Finance Minister state whether departmental action will be taken?

The Hon'ble Mr. H. S. SUHRAWARDY: Naturally, departmental action is always available.

Mr. ATUL KRISHNA GHOSE: In that case, Sir, I do not like to move my amendment.

The question that clause 22 stand part of the Bill was then put and agreed to.

Clause 23.

Mr. SASANKA SEKHAR SANYAL: Sir, the amendments to clause 23 raise very vital questions of principle. They may be taken up to-morrow as it is already going to be 8 o'clock.

Mr. SPEAKER: Let me see if I can dispose of the amendments. Amendments 192 and 193 are of the same category.

Mr. SASANKA SEKHAR SANYAL: But, Sir, some of us may like to speak on the subject.

Mr. SPEAKER: Then they may be taken up to-morrow. Mr. Ghose, do you want to move amendments Nos. 197 and 198?

Mr. ATUL KRISHNA GHOSE: Yes Sir. I beg to move that in clause 23(3), line 3, for the words "five hundred" the word "fifty" be substituted.

I also beg to move that in clause 23(3), in line 4, for the word "twenty-five" the word "five" be substituted.

Sir, the reasons are best known to the Hon'ble the Finance Minister, and I do not know whether he is in a mood to accept my amendments. Anyway, I do not intend to take any further time, and I hope the Hon'ble Minister will consider the matter and give his own opinion.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I am sorry I cannot accept the amendments.

The motions of Mr. Atul Krishna Ghose that in clause 23(3), line 3, for the words "five hundred" the word "fifty" be substituted, and in line 4, for the word "twenty-five" the word "five" be substituted were then put and lost.

Mr. SPEAKER: I may say at this stage that I have fixed a time-table for to-morrow's meeting. I propose to fix half an hour for the discussion of amendments Nos. 192 and 193 and one hour for the discussion of the exemption clause, which is very important.

Mr. SASANKA SEKHAR SANYAL: One hour will be hardly sufficient for discussion of the exemption clause. I may assure you on behalf of the Opposition that we have no mind to delay the proceedings.

Mr. SPEAKER: Whatever it is, don't you think that the discussion on the articles of exemption is not the final discussion? Some may talk on tobacco, some may talk on quinine, and some may talk on matches. But the real discussion will be on the third reading of the Bill.

Rai HARENDRA NATH CHAUDHURI: Every one has got to make out a case for the exemption that he proposes.

Mr. SPEAKER: Still there is not much.

Mr. SASANKA SEKHAR SANYAL: I am quoting yourself, Sir. At the outset you told the House——

Mr. SPEAKER: I am content so long as it is finished by 8-15 p.m.

Mr. SASANKA SEKHAR SANYAL: We shall try.

Mr. ATUL KRISHNA GHOSE: We shall sit late to-morrow, if necessary.

Adjournment.

It being 8 p.m.—

The House was adjourned till 4-45 p.m. on Thursday, the 6th March, 1941, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Thursday, the 6th March, 1941, at 4-45 p.m.

Present:

Mr. Speaker (the Hon'ble Sir MUHAMMAD AZIZUL HAQUE, C.I.E., Khan Bahadur) in the Chair, 8 Hon'ble Ministers and 189 members.

Enquiry about holiday.

Mr. ATUL KRISHNA GHOSE: Sir, may we know whether there will be any sitting on the 14th instant? The lunar eclipse falls on the night of the 13th and as it is a great Hindu rite, it has always been the custom to observe the next day as a holiday.

Mr. SPEAKER: I shall inform you later on.

STARRED QUESTIONS

(to which oral answers were given)

Appointment, promotion and transfer made by ex-Registrar, Co-operative Societies.

*116. **Khan Bahadur MUHAMMAD ALI:** (*a*) Will the Hon'ble Minister in charge of the Co-operative Credit and Rural Indebtedness Department be pleased to state whether the ex-Registrar, Co-operative Societies, before relinquishing his office on retirement passed wholesale orders of appointment, promotion and transfer?

(*b*) If so, will the Hon'ble Minister be pleased to state the reasons thereof?

(*c*) Will the Hon'ble Minister be pleased to lay on the table a statement of the orders of appointment, promotion and transfer passed by the Registrar, Co-operative Societies, during the period of the 15th December to 31st December, 1940?

MINISTER in charge of the CO-OPERATIVE CREDIT and RURAL INDEBTEDNESS DEPARTMENT (the Hon'ble Mr. Mukunda Behary Mullick): (*a*) No; there was no new appointment made nor was there any wholesale order of transfer. Only the pending cases of promotion were disposed of.

(*b*) Does not arise.

(*c*) A statement showing the total number of promotions and transfers made is laid on the table.

Statement referred to in the reply to clause (c) of starred question No. 116.

PROMOTION.

Twenty-six Auditors of Co-operative Societies promoted as Inspectors of Co-operative Societies.

Eleven Supervisors promoted as Auditors of Co-operative Societies.

Twenty-one Supervisors promoted as Assistant Auditors of Co-operative Societies.

TRANSFER

Three Auditors and 17 Inspectors of Co-operative Societies were transferred.

Khan Bahadur MUHAMMAD ALI: Will the Hon'ble Minister be pleased to state when these orders were passed?

The Hon'ble Mr. MUKUNDA BEHARY MULLICK: I ask for notice.

Khan Bahadur MUHAMMAD ALI: Will the Hon'ble Minister be pleased to state why these orders were passed on the verge of the retirement of the ex-Registrar?

The Hon'ble Mr. MUKUNDA BEHARY MULLICK: I have already said in my answer that orders were passed by the late Registrar, disposing of only the pending cases of promotion and a few cases of transfer, before he left office.

Khan Bahadur MUHAMMAD ALI: Will the Hon'ble Minister be pleased to state what was the reason for passing orders of promotion and transfer in so many cases?

The Hon'ble Mr. MUKUNDA BEHARY MULLICK: Sir, I have already explained in my answer (*a*) that these cases of promotion were pending and so were disposed of. As regards transfers, they were made in the interest of public service.

Mr. SATYAPRIYA BANERJI: Will the Hon'ble Minister be pleased to state whether these orders were passed on the last day of his term of office?

The Hon'ble Mr. MUKUNDA BEHARY MULLICK: I am not quite sure about that. I must ask for notice.

Khan Bahadur MUHAMMAD ALI: Will the Hon'ble Minister be pleased to state how long were these cases pending?

The Hon'ble Mr. MUKUNDA BEHARY MULLICK: It is very difficult for me to answer that question.

Khan Bahadur MUHAMMAD ALI: Will the Hon'ble Minister be pleased to state why is it that just before the late Registrar retired when the department was going to be placed under the charge of his successor, he passed orders on those cases?

The Hon'ble Mr. MUKUNDA BEHARY MULLICK: Sir, the only reason I can give is that the late Registrar had dealt with those cases because he certainly knew all the facts in relation thereto.

Family allowances to Security prisoners.

***118. Mr. JNANENDRA CHANDRA MAJUMDAR:** (*a*) Will the Hon'ble Minister in charge of the Home (Jails) Department be pleased to state—

(*i*) how many applications were received from Security prisoners detained in the Province, or from their dependants for granting family allowances to their dependants since the application of Defence of India Rules up till now;

(*ii*) in how many cases family allowances have been granted so far;

(*iii*) in how many cases the applications have been rejected; and

(*iv*) how many of the Security prisoners whose applications for family allowance have been rejected were detenus during the period 1930-1938, and received family allowances as such?

(*b*) Is it a fact that the Hon'ble Minister in reply to a supplementary question on the 2nd December, 1940, said, "So far as allowances to families are concerned, here we have practically accepted the same principle as was followed in old times"?

(*c*) If so, will the Hon'ble Minister be pleased to state the reason for rejecting the application of Security prisoners who used to receive family allowances as detenus?

(*d*) Are the Government considering the desirability of reconsidering their decision in the case of Security prisoners referred to in (*a*) (*iv*) and other deserving cases?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) (*i*) 89.

(*ii*) 3.

(*iii*) 62.

(*iv*) Information is not readily available.

(*b*) I refer the honourable member to the published proceedings of the Assembly.

(*c*) Their present condition is not held to justify the grant of an allowance.

(*d*) No.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state whether Government are satisfied that their financial conditions have improved or their requirements have diminished?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Their condition has slightly improved, I should say.

Rai HARENDRA NATH CHAUDHURI: With reference to answer (*b*), will the Hon'ble Minister be pleased to state which part of the proceedings he refers to?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Which part I cannot exactly specify now.

Rai HARENDRA NATH CHAUDHURI: Will the Hon'ble Minister be pleased to state whether he repudiates the statement that has been quoted in part (*b*) of the question?

Mr. SPEAKER: He says that is the Government statement.

Rai HARENDRA NATH CHAUDHURI: Sir, my first question was, to which part of the proceedings he refers, and his reply is—I cannot specify that part now. Now I ask, does he repudiate that part of the proceedings quoted in (*b*)?

Mr. SPEAKER: I think, he does not.

Rai HARENDRA NATH CHAUDHURI: Then, does he admit it? And if he admits the truth of the quotation, will he take steps in accordance with the policy enunciated in the quotation?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Which part of the question is he referring to?

Rai HARENDRA NATH CHAUDHURI: Part (*b*).

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, Government have considered this question very carefully and have come to a decision that allowances can be granted only in exceptional circumstances.

Rai HARENDRA NATH CHAUDHURI: Will the Hon'ble Minister be pleased to state whether Government are prepared to follow practically the same principle that was adopted in old times?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, I have repeatedly stated what the present policy of Government is. Government have very carefully considered the whole question, and the present policy is that they can grant allowances only in exceptional circumstances.

Mr. ATUL KRISHNA GHOSE: On a point of order, Sir. I would like to draw your attention to a reply given by Sir Bijoy Prasad Singh Roy to question No. 119 where in reply to (*d*) and (*f*) the Hon'ble Minister says that the matter is under his consideration.

Mr. SPEAKER: But that question has not yet come up, and you cannot refer to that.

Rai HARENDRA NATH CHAUDHURI: Does the Hon'ble Minister realise that the present statement of policy will be something very different from the principle that was followed in old times?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: If that is the interpretation of my friend, I cannot ask him to take it otherwise.

Rai HARENDRA NATH CHAUDHURI: With reference to answer (*c*), viz., that their present condition is not held to justify the grant of an allowance, will the Hon'ble Minister be pleased to state by whom it has been so held? I mean, by which Government—the Government of India or the Government of Bengal?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: By the Government of Bengal.

Mr. SURENDRA NATH BISWAS: What are the circumstances which justify Government not to go into the question further?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: The pecuniary circumstances of the family.

Mr. ATUL KRISHNA GHOSE: With reference to answer (*c*), is the Hon'ble Minister aware of the fact that the very same persons who as detenus used to get allowances are deprived of their allowances as security prisoners to-day?

Mr. SPEAKER: That is a fact.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether Government have accepted it as a condition of granting allowance in a case when the detenu was earning immediately prior to his arrest and detention?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: No, Sir.

Mr. SASANKA SEKHAR SANYAL: Then under what condition will he be entitled to get the allowance?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: The condition is generally this, that if the detention of the person would affect the pecuniary position of the family very substantially, *i.e.*, if he is sole bread-earner of the family and if the family has no other source of income, then Government would consider it necessary to grant some allowance.

Mr. NIHARENDU DUTTA MAZUMDAR: With reference to his answer (*a*) (*iii*) and (*c*), namely, that in 62 cases applications for family allowance have been rejected on the ground as stated in answer (*c*) and that their present condition is not held to justify the grant of an allowance, will the Hon'ble Minister be pleased to state whether he has ascertained the actual position or private means, if any, of each one of these 62 applicants whose applications have been rejected?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Yes, Sir.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state from what source and through what sort of investigation have these things been ascertained?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: The sources differ in different cases, but Government were quite satisfied with respect to each case before they rejected the applications.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether he received a statement regarding the income and means from each and every one of these applicants?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I hope that I have already made it quite clear that Government went into the case of each of the applicants and they were satisfied in each and every case that no grant of allowance was necessary.

Mr. NIHARENDU DUTTA MAZUMDAR: That part of the answer is irrelevant. I have asked whether Government received a statement about the sources of the income, amount of earning and private means, if any, from each one of the applicants. The Hon'ble Minister said "yes". The rest is irrelevant. My question now is: will the Hon'ble Minister please lay on the table a statement showing against each name the source of income which, according to the statement received by Government, has justified the grant of family allowance to their dependants?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I am sorry, Government cannot lay on the table these facts.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state whether it is on the basis of the police reports that their present condition was determined?

The Hon'ble Sir BIJOY PRASAD SINGH Roy: No, Sir.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state, when the police report and the statement of the prisoner concerned differ, what kind of investigation Government take up to determine the present condition of the prisoner?

Mr. SPEAKER: That question does not arise.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether any opportunity was given to the prisoner and applicant for allowance to prove the exact amount of his earning prior to his arrest and detention and the extent to which his family is going to be affected by his being kept in detention?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, Government took particular care for ascertaining the pecuniary position of each and every applicant and, being satisfied, they either granted allowance or rejected the application.

Mr. SASANKA SEKHAR SANYAL: My question was whether an opportunity was given to the prisoner himself to prove what was his income and the amount of suffering that his family will undergo on account of his arrest and detention.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I ask for notice on this particular point.

Mr. SURENDRA NATH BISWAS: On whose report did Government take action, when he said: "No, not on police report?"

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Government have got various sources of information—I mean through the local officers, the police, the Collector—and then they come to a decision.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state from what other sources did Government receive precise reports about the income of these arrested persons?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I do not understand the question. What does the honourable member mean by "what other sources"?

Mr. NIHARENDU DUTTA MAZUMDAR: I mean whether any other persons besides these applicants themselves made a statement regarding their income prior to their detention.

Mr. SPEAKER: That question hardly arises. You are dealing here with the general case of 62 prisoners. How can Government give information about so many persons? If you ask about a particular person, then it may be possible.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, the question has been generally answered that in each particular case Government received a statement of income from each applicant, and then the Hon'ble Minister has answered that he will require notice to see whether each one was given an opportunity to prove the actual income that he had and to what extent his family had been affected by his detention. I am now asking: Is there any other person besides the applicants themselves from whom Government received a statement about the income on the basis of which Government was satisfied that their condition was well? That was my question.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, I have repeatedly said that Government took particular care to satisfy themselves as regards the pecuniary position of each and every applicant.

Of course, there were applications by these applicants in which they might have given their own private incomes. Government verified the statements in those applications and on that basis they decided this question.

Mr. NIHARENDU DUTTA MAZUMDAR: I am sorry to trouble the Hon'ble Minister again. Will he please state whether he is absolutely certain that the counter-statements which may have been made with regard to the income of those detained persons were in no case false or misleading?

Mr. SPEAKER: That question does not arise. I cannot allow it.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state what is the maximum amount of family allowance that has been given in each case?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I ask for notice.

Grievances of Security prisoners in Hijli Special Jail.

***119. Mr. JNANENDRA CHANDRA MAJUMDAR:** (*a*) Will the Hon'ble Minister in charge of the Home (Jails) Department be pleased to state whether it is a fact that the District Magistrate of Midnapore visited the Hijli Special Jail where Security prisoners are kept, in December last?

(*b*) If so, has he submitted any report regarding the diet, clothing, sporting facilities and other necessities of the Security prisoners?

(*c*) If the answer to (*b*) is in the affirmative, will the Hon'ble Minister be pleased to lay on the table a copy of the report of the said District Magistrate?

(*d*) Have the Government taken or do they propose to take any action thereon?

(*e*) If no action is taken, will the Hon'ble Minister be pleased to state the reason thereof?

(*f*) What action, if any, the Hon'ble Minister proposes to take as per his statements made in the Assembly on the 28th November, 1940, and 4th February, 1941, on the grievances of Security prisoners?

The Hon'ble Sir BIJOY PROSAD SINGH ROY: (*a*) and (*b*) Yes.

(*c*) No.

(*d*) to (*f*) The matter is under my consideration.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state how long will Government take to consider their case?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I cannot give any definite date for that.

Mr. SASANKA SEKHAR SANYAL: The Hon'ble Minister can at least state how long is it that it is pending?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: It is pending for the last three months I believe.

Mr. ATUL CHANDRA SEN: Will the matter remain pending until the real Home Minister returns?

Mr. SPEAKER: Mr. Sen, you have read logic and you know that the question cannot be allowed. (Laughter.)

Mr. ATUL KRISHNA GHOSE: With reference to questions (*d*) to (*f*), it is stated: "The matter is under my consideration," whereas in reply to a previous question the Hon'ble Minister said: "After very careful consideration Government has come to a decision."

Mr. SPEAKER: The main question is about family allowance. What you are asking is quite different.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state if he is aware of the fact that Sir Nazimuddin promised at the time of the hunger-strike that this matter would be settled as soon as the hunger-strike was called off?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, I ask for notice.

Allowances for the family of Security prisoner, Mr. Atindra Mohan Roy.

***120. Mr. MAQBUL HOSAIN:** (*a*) Is the Hon'ble Minister in charge of the Home Department aware—

(*i*) that Mr. Atindra Mohan Roy of Comilla, now lodged in Hijli Special Jail, as a Security prisoner without trial or conviction, was the only earning member of his family, consisting of his old mother, wife, a boy and a little girl;

(*ii*) that his entire income amounted to about Rs. 150 per month;

(*iii*) that his wife submitted a petition to the authorities praying for a maintenance allowance; and

(*iv*) that the matter was enquired into by the Police?

(*b*) If the answers to (*a*) (*iii*) and (*iv*) are in the affirmative, will the Hon'ble Minister be pleased to state whether any reply has been given to Mrs. Roy's petition?

(*c*) If the answer to (*b*) is in the negative, will the Hon'ble Minister be pleased to state the reasons thereof?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) (*i*) and (*ii*) My information is otherwise.

(*iii*), (*iv*) and (*b*) Yes.

(*c*) Does not arise.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state what does he mean by "otherwise"?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: That is, the allegations are not correct.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state what exactly was the income of the gentleman concerned according to his information?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I think that the lady is getting a salary of Rs. 40 a month.

Mr. ATUL KRISHNA GHOSE: Sir, I do not want that. I want to know the exact income of the gentleman concerned.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I ask for notice.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state whether Government had the courtesy to give a reply to the petition of the lady concerned?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I ask for notice.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble Minister be pleased to state who is maintaining the wife of the gentleman?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: She is maintaining herself.

Mr. NIHARENDU DUTTA MAZUMDAR: With reference to his statement that the allegations contained in the question are not correct, will the Hon'ble Minister be pleased to state that the allegation that Mr. Atindra Mohan Roy's family consists of his old mother, wife, a boy and a little girl is incorrect?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: It is not incorrect.

Mr. NIHARENDU DUTTA MAZUMDAR: Does the Hon'ble Minister amend his previous statement to that extent and will he be pleased to state that Mr. Atindra Mohan Roy was the only earning member of his family consisting of himself, his old mother, wife, a boy and a little girl?

Mr. SPEAKER: I cannot understand your question.

Mr. NIHARENDU DUTTA MAZUMDAR: The Hon'ble Minister said that the allegations contained in this question are not correct and the principal allegation in this question was that Mr. Roy was the sole earning member of his family consisting of his old mother, wife, a boy and a little girl. The Hon'ble Minister after having said that the allegations are not correct has now admitted that this is perfectly correct——

Mr. SPEAKER: Mr Mazumdar, I belong to the same profession as yourself. It is quite clear that the Hon'ble Minister meant that he was not the only earning member of his family

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether it is not a fact that Mr. Atindra Mohan Roy was the sole earning member of his family?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: No.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state who are the other earning members?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: His wife is now earning about Rs. 40 a month.

Mr. ATUL KRISHNA GHOSE: With reference to reply (*a*) (*iv*), will the Hon'ble Minister be pleased to state what was exactly the police report?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: The police report is confidential.

Comilla Jail and dining shed.

***121. Mr. DHIRENDRA NATH DATTA:** (*a*) Is the Hon'ble Minister in charge of the Home (Jails) Department aware—

(*i*) that there is no dining shed for the prisoners in the Comilla Jail; and

(*ii*) that the prisoners suffer inconvenience therefrom specially during the rains?

(*b*) Is it a fact that the local Jail authorities have been drawing attention of the Government to this?

(*c*) If the answers to clauses (*a*) and (*b*) are in the affirmative, do the Government consider the desirability of removing this long-felt want by providing for a dining shed?

(*d*) If not, why not?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) and (*b*) Yes.

(*c*) Government have since accorded revised administrative approval to a scheme for the construction of 4 corrugated iron roofed work sheds in this jail at an estimated cost of Rs.27,679 and this is awaiting provision of funds. It has been decided that when these work sheds are constructed, their verandahs will be used as dining sheds for prisoners.

(*d*) Does not arise.

Report of the Committee of Privileges.

***85. Mr. PRATUL CHANDRA GANGULI:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether the Government have taken any steps on the report of the Committee of Privileges placed before the House by the Hon'ble Speaker on the 19th September, 1940?

(*b*) If so, what are they?

(*c*) Have the Government accepted the recommendations of the Committee of Privileges?

(*d*) If so, has it been given effect to?

(*e*) Will the Hon'ble Minister be pleased to state whether the members of the Legislative Assembly who are now detained in jail under the Defence of India Rules, either as convicts or Security prisoners, will be allowed to attend the Assembly Session commencing on the 3rd February next and be allowed to take part in the proceedings?

(*f*) If the answer to (*e*) is in the negative, will the Hon'ble Minister be pleased to state the reason therefor?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*), (*c*) and (*e*) No.

(*b*) and (*d*) Do not arise.

(*f*) There is no privilege recognised even by the House of Commons under which members under detention are entitled to attend sessions of the House.

Mr. ATUL CHANDRA SEN: In answer (*f*), the Hon'ble Minister says that there is no privilege recognised even by the House of Commons under which members under detention are entitled to attend the sessions of the House. Will he be pleased to state whether he is aware if the Committee of Privileges of the House of Commons has recommended that detained members of the House of Commons should be allowed to attend its meetings?

Mr. SPEAKER: I think this is a matter which should be discussed.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state what is the decision at which Government have arrived after receiving the unanimous report of the members of the Privilege Committee?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: "No" is the decision.

Mr. SASANKA SEKHAR SANYAL: The decision is referred to in question (*a*). The Committee of Privileges met on the 19th December and made the report on the 21st December in which they made certain recommendations.

Mr. SPEAKER: Apparently Sir Bijoy would reply on the day on which the resolution is taken up.

Mr. NIHARENDU DUTTA MAZUMDAR: Does the Hon'ble Minister then withdraw the answer which he gave in (*f*) because it is a matter on which, Sir, you have said that you even are not aware——

Mr. SPEAKER: Will it take away the privileges of the House if the Hon'ble Minister says "No"?

Mr. NIHARENDU DUTTA MAZUMDAR: If it is such a patent thing, such an answer should not have been given.

Mr. SPEAKER: It is not such a patent thing.

Mr. NIHARENDU DUTTA MAZUMDAR: Without having an authentic information the Hon'ble Minister——

Mr. SPEAKER: There are other questions about security prisoners which will be locked out if you go on putting supplementary questions on this. Just make your choice.

Refusal of permission to the Advocate of Mr. Bankim Chandra Mukherjee, M.L.A., to interview him in Alipore Jail.

***67. Babu NAGENDRA NATH SEN:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether it is a fact--

(*i*) that Sj. Bankim Chandra Mukherjee, M.L.A., was an inmate of the Alipore Central Jail in October, 1940;

(*ii*) that his pleader, Mr. Manmatho Nath Sarkar, Advocate, went to see him in jail;

(*iii*) that he wanted an interview with him in connection with his appeal against his conviction;

(*iv*) that the Superintendent of the Jail refused him permission by his letter No. 7022/R.B., dated the 14th October, 1940; if so, on what grounds;

(*v*) that the said Advocate then saw the District Magistrate, who referred him to the Additional District Magistrate, who again in his turn referred him to the Additional Secretary, Home Department, Government of Bengal; and

(*vi*) that the said Additional Secretary was then at Darjeeling and not available?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state who is responsible for this state of affairs?

(*c*) Does the Hon'ble Minister consider the desirability of making an enquiry into the matter?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) (*i*) to (*iii*) and (*vi*) Yes.

(*iv*) Yes: on the advice of the Intelligence Branch.

(*v*) The Advocate moved the Additional District Magistrate who referred him to the Inspector-General of Prisons and the Inspector-General of Prisons referred him to the Home (Jails) Department.

(*b*) Government orders empower the District Magistrate to override the advice of the Intelligence Branch in such cases.

(*c*) No.

Mr. ATUL CHANDRA KUMAR: Will the Hon'ble Minister be pleased to state who is the proper authority to grant or refuse an interview with a prisoner?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: The Superintendent of the jail.

Mr. ATUL CHANDRA KUMAR: Will the Hon'ble Minister be pleased to state whether the Intelligence Branch has got any official authority to instruct the Superintendent to grant or refuse an interview with a prisoner?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: No official authority, but the Superintendent can certainly seek the advice of the Intelligence Branch.

Mr. CHARU CHANDRA ROY: Are we to understand from the answer to question (*iv*) that under-trial prisoners and convicted prisoners for political offences are to appoint or engage Advocates with the instruction of the Intelligence Branch so that they may have an interview with political prisoners?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: That is not the reply.

Mr. SASANKA SEKHAR SANYAL: What is the nature and context of the advice?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: That is confidential.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble Minister be pleased to state whether the Government will consider the desirability of asking the District Magistrate to grant the application of the Advocate to interview this prisoner?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: The District Magistrate has got that power.

Mr. SURENDRA NATH BISWAS: In view of the fact that neither the Additional District Magistrate nor the District Magistrate took any action in the matter except referring the Advocate to some

other authority, have the Government considered the desirability of asking the District Magistrate to take action in the matter so that the Advocate may get an interview with this prisoner?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Yes, Sir, there will be no objection to the Advocate's interviewing the prisoner.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state which particular officer of the Intelligence Branch gives such advice to the Superintendent of the Jail?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: That is confidential.

Family allowances of Security prisoners.

***69. Mr. SASANKA SEKHAR SANYAL:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether the attention of Government has been drawn to the question of family allowances in respect of the following Security prisoners:—

(1) Tridibchandra Choudhury, M.A., Office Secretary of the Bengal Congress Parliamentary Party, till his arrest;

(2) Mihirkumar Mukherjee, B.L.; and

(3) Nanigopal Bhattacharyya?

(*b*) If so, will the Hon'ble Minister be pleased to state what action has been, or is likely to be, taken immediately by Government?

(*c*) If the answer to (*a*) is in the negative, do Government consider the desirability of going into the question immediately?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) (1) and (3) Yes.

(2) No.

(*b*) Government have decided not to grant any allowance to the family of Babu Tridib Kumar Choudhury, and his mother has been informed accordingly.

Government have decided to grant an allowance to the family of Babu Nani Gopal Bhattacharji.

(*c*) Does not arise.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state the reason for not granting any allowance to the family of Mr. Tridib Kumar Choudhury who used to earn Rs. 75 per month before his arrest?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Before his detention the family income of Tridib Babu used to be Rs. 50 + 50 = 100, and now it is also Rs. 100 which is being earned by Tridib Babu's brother who is a doctor.

Mr. SASANKA SEKHAR SANYAL: Does the Hon'ble Minister know that Tridib Babu's elder brother lives separately with his family, and another family is under the care of Tridib Babu?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: That is not my information.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether he will accept the proposal for enquiry if I am prepared to supply him with facts and figures?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Most certainly.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble Minister be pleased to state how much has been granted to the family of Babu Nanigopal Bhattacharyya and how many members are there in his family?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Rs. 10 per month has been sanctioned.

Mr. SURENDRA NATH BISWAS: For how many members?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I ask for notice.

Security prisoners.

*80. **Mr. CHARU CHANDRA ROY:** Will the Hon'ble Minister in charge of the Home Department be pleased to state the decision of Government about—

(*a*) the demands of the Security prisoners in different jails of Bengal, about their fooding, clothing, bedding, books and newspapers and other necessaries of life; and

(*b*) the grant of maintenance allowance to the members of the families of the Security prisoners?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) The matter is still under my consideration.

(*b*) Government have decided to grant family allowances only in exceptional cases where the circumstances are such that such allowances are essential owing to the financial conditions of particular families.

Mr. CHARU CHANDRA ROY: Sir, on the 18th December Government published a communiqué admitting that they will go into the matter in a sympathetic spirit. In view of that, will the Hon'ble Minister be pleased to state how long will the Government take to consider the matter sympathetically?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, in fact, the matter has since been considered and the principles laid down are being worked out.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state whether the Government is ready to form a small committee from this House to scrutinise the petitions for allowances?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: No, Sir.

Treatment meted out to Defence of India Act convicts in Dum Dum Central Jail.

***81. Rai HARENDRA NATH CHAUDHURI:** (*a*) Is the Hon'ble Minister in charge of the Home Department aware that persons convicted under the Defence of India Act Rules are confined in the Dum Dum Central Jail—

(1) are kept in different blocks and are not allowed to meet together and mix freely among themselves;

(2) are not allowed to interview their relations except in the presence of I.B. officers;

(3) are not allowed to write even two letters a month and their letters and telegrams are unduly delayed in censoring and transit;

(4) are not permitted—

(*i*) to alter their menu even within the prescribed limit of dietary charges, or

(*ii*) to observe all the *ekadasees;*

(5) are not allowed even four *dhoties* or wearing pieces with the result that they cannot use a pair when the other goes to the washerman;

(6) are not supplied with books which well-educated people can read with profit or permitted to use such books at their own cost;

(7) are not permitted to subscribe nationalist newspapers and periodicals even at their own cost;

(8) are not allowed to use and retain more than one exercise book for their notes and writings;

(9) are not allowed smoking facilities at their own expense; and

(10) are not supplied with cards but only *golakdham*, etc., suitable for indoor recreation of certain classes of people?

(*b*) If the answer to (*a*) or any part of (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state what action, if any, he proposes to take for the removal of their grievances?

(*c*) If no action is proposed to be taken, will the Hon'ble Minister be pleased to state the reason thereof?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) I am making enquiries into the facts referred to in the honourable member's question.

(*b*) and (*c*) I will take appropriate measures if I find that any rules or orders have been contravened.

Rai HARENDRA NATH CHAUDHURI: Will the Hon'ble Minister be pleased to state whether it would be possible for him to ascertain which of the ten grievances mentioned in the question was or were due to contravention of the existing orders?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: The matter was thoroughly enquired into, and I was waiting for a supplementary question. We are satisfied that the rules are not being violated.

Rai HARENDRA NATH CHAUDHURI: Then, Sir, having regard to the fact that the Jail Code was framed when security prisoners were not even contemplated, will the Hon'ble Minister be pleased to revise the rules to remove the grievances mentioned here?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I ask for a fresh notice of this question.

(At this stage Starred Question No. 83 was called out.)

Mr. SPEAKER: May I suggest to the departments concerned that when they get the questions from my department they may find that some of the questions are more or less of an identical nature. It is not

possible for my department to find it out as we send out the questions as soon as they are received. When the answers of such questions are framed, the departments concerned are certainly in a position to know which of them are of an identical nature. All such questions may be taken up together and at the same time the attention of this department may be drawn to the matter. If this is done, it will save much time and labour both of the department concerned and the Assembly Department.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I shall see to that, Sir.

Security prisoners and detention without trial.

***83. Mr. DHIRENDRA NATH DUTTA:** Will the Hon'ble Minister in charge of the Home Department be pleased to state—

(*a*) how many persons have now been kept detained without trial in the Province of Bengal as Security prisoners;

(*b*) how many of them had applied for the grant of allowances to their families;

(*c*) how many of them have been allowed the allowances prayed for;

(*d*) what is the monthly amount of those allowances, i.e., the maximum amount and the minimum amount; and

(*e*) what is the criterion, if any, followed in the matter of the grant of allowance?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) 139.

(*b*) 84.

(*c*) 3.

(*d*) No limit has been formally fixed.

(*e*) Government have decided to grant family allowance only in exceptional cases where the circumstances are such that an allowance is essential owing to the financial conditions of particular families.

Mr. SURENDRA NATH BISWAS: With reference to answer (*d*), will the Hon'ble Minister be pleased to state what are the maximum and minimum amounts that have been paid up till now?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: The actual amount that has been paid up to now is maximum 35 rupees and minimum 10 rupees per month.

Security prisoners.

*97. **Mr. CHARU CHANDRA ROY:** Will the Hon'ble Minister in charge of the Home Department be pleased to state whether it is in the contemplation of Government to refer the case of individual Security prisoner to a tribunal composed of—

(*a*) one High Court Judge;

(*b*) leader of the Opposition; and

(*c*) a senior member of the Government Coalition Party of the Bengal Assembly?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: No.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state whether the security prisoners' case is referred to any judicial officer?

Mr. SPEAKER: That question does not arise, but if the Hon'ble Minister wishes he may answer.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: No, Sir.

Mr. ATUL KRISHNA GHOSE: Is the Hon'ble Minister aware of the fact that the cases of the detenus in the form of a written statement used to be referred to three High Court Judges in the past?

Mr. SPEAKER: That question does not arise.

Mr. ATUL KRISHNA GHOSE: I make an appeal to you, Sir. Formerly the cases of these detenus used to be——

Mr. SPEAKER: You cannot put it in the form of an analogy.

Mr. ATUL KRISHNA GHOSE: Since formerly the cases of detenus used to be placed before three Judges of the High Court, it is expected that the cases of persons who have been arrested and detained without trial should be referred to similar judicial officers. But in this case they are deprived of that privilege as well. I would like to know the reason therefor.

Mr. SPEAKER: Why not put your question plainly as to why Government wish to make a distinction between these security prisoners and detenus who are referred to?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: The reasons are very obvious, Sir. My friend is referring to ancient history of a bureaucratic Government. But now we have got a popular Government which is responsible to the Legislature and looks to the interest of the people.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state if it is the policy of the popular Government to deprive the security prisoners of the privileges which the detenus in former days used to enjoy?

Mr. SPEAKER: That question does not arise.

UNSTARRED QUESTION

(to which answer was laid on the table)

Validity of election of Khan Bahadur Anwarul Azim.

30. Khan Bahadur Maulvi FAZLUL QUADIR: (*a*) With reference to the answer given to starred question No. 532, dated the 6th July, 1939, regarding the validity of election of Khan Bahadur M. A. Azim, M.L.A., will the Hon'ble Minister in charge of the Home Department be pleased to state if the legal opinions from outside Bengal and the United Kingdom mentioned therein have been received by him?

(*b*) If so, will the Hon'ble Minister be pleased to lay copies of the same on the table?

(*c*) Will the Hon'ble Minister be pleased to state whether the disqualification has been removed now?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: The honourable member is referred to my answer to a similar starred question No. 36 delivered on the 6th February, 1941.

Mr. MIRZA ABDUL HAFIZ: Will the Hon'ble Minister be pleased to state how long the position will continue?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I ask for notice.

Unstarred Questions Nos. 38 and 39 held over.

Mr. SURENDRA NATH BISWAS: Mr. Speaker, may I draw your attention to unstarred questions Nos. 38 and 39 of 25th February which were held over and may I know when they are expected to come up?

Mr. SPEAKER: They will come up to-morrow.

Permission to interview an accused by his Advocate.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, there are a large number of questions relating to the granting of interviews to security prisoners. May I with your permission and with the indulgence of the House just request the Hon'ble Home Minister to give his attention to one particular point, namely, in his answer he has said that an Advocate was refused permission to interview the accused he was to defend. In the Jail Code Rules there is a provision——.

Mr. SPEAKER: Please be short. I understand your question is—Will the Government kindly consider the desirability of at least permitting the Advocate of an accused to interview?

Mr. NIHARENDU DUTTA MAZUMDAR: Yes, Sir, in the light of the Jail Code.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Yes, Sir.

GOVERNMENT BILL.

The Bengal Finance (States Tax) Bill, 1941.

Clause 23.

Mr. MD. ABUL FAZL: Sir, I beg to move that in clause 23(*1*), lines 2-3, the words "subject to the condition of previous publication" be omitted.

I also beg to move that in clause 23 (*1*), after the word "Act" at the end, the words, "after having them published and passed by both Houses of the Bengal Legislature" be inserted.

Sir, these amendments involve a great question of principle. We on this side of the House strongly disapprove of Government's usurping powers which should belong to the representatives of the people. It

is common knowledge that rules framed by Government oftentimes operate very harshly on the people who have to bear the brunt, and these rules have to be subjected to various alterations by the Government themselves before they could be made really workable. Rules prescribing—

(*a*) taxable quantum for particular class of dealers as defined in clause 4;

(*b*) the proportion to be deducted from the "sale price" of a contract for sale as laid down in (*d*) of sub-clause (*r*) of clause 2;

(*c*) the other sales as defined in (*e*) of sub-clause (*I*) of clause 5;

and the rule—making powers asked for under sub-clauses (*f*), (*h*), (*i*), (*j*), (*kk*), (*l*), (*m*), (*n*), (*o*) and (*p*) are most important matters vitally affecting the interests of the tax-payers; and any arbitrary rules made under the authority of the Government are sure to have drawbacks and would be greatly resented by the tax-payers. On the other hand, if they are subjected to the careful scrutiny of this House, the rules are sure to be as perfect as possible. We do not, however, object to the clauses prescribing merely forms or ordinary procedure to be vested to Government in making rules, but we very strongly object to other matters referred to above being given to Government for making rules.

Sir, we know that we are helpless in the face of Government's voting strength in this House however strong our desire may be to remove this principle of vesting Government with rule-making powers from the Bill. But I appeal through you, Sir, to the Hon'ble Minister in charge and to the Coalition Party to consider carefully as to whether they would give powers of making rules on these important matters to the whims and caprices of a few Government officials who may not be very much interested in the hardship that the people might have to undergo, but may look more to the income that may come to the coffers of Government in spite of these hardships. These officers in order to advance their own selfish ends of promotion and approbation are sure to please their masters in getting more money for Government with the greatest despatch and are always likely to conveniently forget their duties to the tax-payers.

With these words, Sir, I commend my motions for the acceptance of the House.

Mr. SPEAKER: As regards No. 194, Mr. Ghose, I suggest that you don't move it, but discuss it on Mr. Abul Fazl's motion. It is for this reason that your amendment does not specifically mention how the sanction is to be given.

Mr. SHAHEDALI: Mr. Speaker, Sir, I beg to support amendment No. 193 moved by Mr. Md. Abul Fazl. It seems that so far as rule-making power is concerned, Government have made a monopoly. We have seen in the Money-lenders Act, the Agricultural Debtors Act and other Acts passed by this House, the rule-making power is reserved by the Government and we have also seen the mischief done by this rule-making power. In the Agricultural Debtors Act, there are some rules which are against the interest of the agriculturists; in the Money-lenders Act, again, there are some rules which are against the interest of the debtors. So also we are afraid that in this Bill too when passed into law, this rule-making power will do mischief to the rate-payers of Bengal. So, I submit that so far as the rule-making power is concerned, it should be vested with this House as also the Upper House and it should not be vested with the Government.

Mr. SASANKA SEKHAR SANYAL: Mr. Speaker, Sir, I beg to support this amendment No. 193. Sir, even at the risk of being guilty of repetition of certain stock arguments in the matter of rule-making powers of the Government, we think we should be doing injustice to ourselves and to the constituencies that we represent unless we recorded our emphatic protest against the rule-making powers and their application.

Sir, the reasons are manifold and my friend Mr. Abul Fazl as also Mr. Shahedali has discussed the matter from some points of view; but, Sir, I want to look at the matter from the question of fundamental principle. You know, Sir, that according to the provisions of the law itself the rules will become as much a substantive portion of the enactment as the principal provisions themselves in the Act. That is to say, the provisions of the rule will be only an extension and amplification of the Act itself. Now, if it is necessary to bring the substantive provisions of the clauses before the House in order that they may be discussed, debated upon, amended and also corrected in many places, it is equally necessary that the rules which will form part of the substantive law should be brought before the House so that they may be equally discussed, debated upon and corrected, if necessary. Sir, for one thing, drafting is a very important matter and nobody can say the last word on it. Even if the Government of the day is not prepared to accept substantive amendments on our part, still on many occasions it has so happened that on the floor of the House the Ministers in charge of certain Bills have accepted—at least drafting changes—which have been offered in the shape of amendments by the Opposition; that is to say, things become better after they are very well thrashed and discussed on the floor of the House. Sir, the rules will have to be drafted. Much depends upon the import of the wordings that go to the making of the rules, and it

is extremely necessary that these rules should be discussed on the floor of the House. Government do not lose by bringing the rules on the floor of the House, but the opponents of the Government, those who do not see eye to eye with the Government get a chance of discussing the import and suggesting changes by amendments.

Then, Sir, there is another question. You will agree, Sir, that the Sales Tax will affect various interests, and it cannot be said that the Coalition Party represents all the interests that will be affected by the Sales Tax Bill. We, Sir, the Opposition have got the privilege at least of representing certain sections who do not get any representation in the Coalition Party and those interests which will be affected can be looked after only by the Opposition and the Opposition must have an opportunity of looking into the rules and to offer their suggestions upon them, if necessary. It is not merely the right and privilege of the members of the House to have a look into the rules before they are passed, but it is also the privilege of persons interested outside who are represented through the Opposition to see that the rules which ultimately affect the interests of a large section of the people get discussed properly on the floor of the House.

So, Sir, I want to record our protest against these rules not being passed through the House, and I therefore support amendment No. 194 of Mr. Abul Fazl.

Mr. ATUL KRISHNA GHOSE: Sir, I would like to support the amendment moved by my friend Mr. Abul Fazl and to record my emphatic protest against these provisions. I would like to emphasise the fact that however good the motive of the Government may be, without making any insinuation whatsoever, I may honestly say that if the Government take the whole charge of the rule-making power upon themselves, the Coalition Party members will not be deprived of giving their views and opinions in the matter because in their Party meetings they may give their suggestions and the Hon'ble Finance Minister may accept some of them. But so far as we on the Opposition are concerned, we will have no chance, no opportunity, to discuss the matter and then one fine morning we will know that such and such rules have been framed by Government. I do not think, Sir, that the Government will lose anything if they consult us in the matter. They have got their overwhelming majority and if they wish, they can pass any rules they like. Under the circumstances I do not understand what has actuated the Hon'ble Finance Minister to deprive us of an opportunity of discussing the rules which he may think should be passed. It may be, Sir, that in the course of discussion the Government may realise that some of these rules might not be to the satisfaction of the people concerned. There are vested interests of different people. There are different shades of opinion in

this country and as such it is no use to monopolise the rule-making power. Sometimes it so happens that in the course of rule-making the clauses are rendered ineffective and ultimately the people suffer for that defect. It is from all these considerations that we sincerely desire that the rules should be discussed on the floor of this House and then accepted by the people at large.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, this question of fundamental principle, as it has been called, has been thrashed out on the floor of the House on several occasions and this House has agreed that subject to the rules being published beforehand, Government should have power to frame rules when an Act of this nature is passed. The rules have nothing whatsoever to do with the Coalition Party. The Coalition Party do not frame the rules. It is the Government officials who have to administer the law and who know what the difficulties are who frame the rules. The rules are published, objections are invited and these objections can be made not merely by the Opposition or by the members of the Coalition Party but by all the interests concerned. These objections are considered by Government and if they think it advisable, the rules are accordingly altered. I think it was Mr. Sasanka Sekhar Sanyal who claimed that the Opposition was in a better position than the Coalition Party to look after the interests of all concerned. (Mr. Sasanka Sekhar Sanyal: Not all but some interests.) I must deprive, if I may say so, both the parties of that claim. I submit that Government can lay claim to look after the interests of all parties concerned. Sir, I oppose the amendment.

The motions of Mr. Md. Abul Fazl—

that in clause 23 (*1*), lines 2-3, the words "subject to the condition of previous publication" be omitted, and

that in clause 23 (*1*), after the word "Act" at the end, the words "after having them published and passed by both Houses of the Bengal Legislature" be inserted,

were then put and a division taken with the following result:—

AYES—33.

Abdel Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Abul Fazl, Mr. Md.
Ahmeddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Barma, Babu Promhari.
Barma, Mr. Puspajit.
Barmon, Babu Upendra Nath.

Bhowmik, Dr. Gobinda Chandra.
Biswas, Mr. Surendra Nath.
Chaudhuri, Rai Harendra Nath.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Ghoseddin Ahmed, Mr.
Gupta, Mr. J. N.

Hasan Ali Choudhury, Mr. Syed.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Mazumdar, Maulvi.
Kumar, Mr. Atul Chandra.
Maji, Mr. Adwaita Kumar.
Mazumdar, Mrs. Hemaprova.
Mandal, Mr. Krishna Prasad.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Nasker, Mr. Hem Chandra.
Pramanik, Mr. Tarinicharan.
Ramiuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Satanka Sekhar.
Shahedali, Mr.
Wahur Rahman, Maulvi.

NOES—87.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mirza.
Abdul Hakim, Maulvi.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Karim, Mr.
Abdul Latif Biswas, Maulvi.
Abdul Wahab Khan, Mr.
Abdur Rashid Mahmood, Mr.
Abdur Rashood, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S.
Abdul Metaleb Malik, Dr.
Abdur Razzak, Maulvi.
Abul Hosain Ahmed, Mr.
Ahmed Ali Enayetpuri, Khan Bahadur Maulana.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Aminullah, Khan Sahib Maulvi.
Amir Ali Mia, Maulvi Md.
Ashrafali, Mr. M.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Azhar Ali, Maulvi.
Barat Ali, Mr. Md.
Bell-Hart, Miss P. B.
Biswas, Mr. Rasik Lal.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Dass, Babu Debendra Nath.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Huq, the Hon'ble Mr. A. K.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. S.
Griffiths, Mr. C.
Gyasuddin Ahmed Choudhury, Alhadj.
Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hasina Murshed, Mrs., M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Heywood, Mr. Rogers.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kennedy, Mr. I. G.
Mafizuddin Ahmed, Dr.
Maguire, Mr. L. T.
Mandal, Mr. Banku Behari.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Miles, Mr. C. W.
Mohammed Ali, Khan Bahadur.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawsal Haque, Mr. Syed.
Nasarullah, Nawabzada K.
Patton, Mr. W. C.
Raikut, the Hon'ble Mr. Prasanna Deb.
Razaur Rahman Khan, Mr.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Safiruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C.B.E.
Shamsuddin Ahmed Khondkar, Mr.
Stark, Mr. A. F.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brabant.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Speller, Mr. J. H.
Tamiruddin Khan, the Hon'ble Mr.
Walker, Mr. W. A. M.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C.
Yousuf Mirza.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 33 and the Noes 87, the motions were lost

The question that clause 23 stand part of the Bill was then put and agreed to.

Schedule.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, may I move amendment No. 200 standing in the name of Mr. Nalini Ranjan Sarker?

Mr. SPEAKER: Yes.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I beg to move that in column 1 of the Schedule, the words "grown in India or Burma," in lines 1-2 of item 1, be omitted.

Rai HARENDRANATH CHAUDHURI: Sir, I beg to move that in column 1 of the Schedule in item 7, the following words be omitted, viz.—

"other than cakes, pastries and sweetmeats."

Sir, this amendment refers to item No. 7——

Mr. SPEAKER: Mr. Rai Chaudhuri, I would ask you to move amendment No. 211 as well.

Rai HARENDRA NATH CHAUDHURI: But that is on a different matter, Sir.

Mr. SPEAKER: May be; but that will not prevent a member from speaking on different matters in the same speech.

Mr. SASANKA SEKHAR SANYAL: In that case, Sir, it will be extremely difficult to follow the debate. Each amendment deals with a particular thing, though all of them come under the Schedules. There may be speeches on entirely different subjects.

Mr. SPEAKER: After all, they may relate to different items, but they all come under the question of exemption.

Rai HARENDRA NATH CHAUDHURI: Sir, it will be difficult to speak on all the motions at one and the same time. Different arguments have got to be advanced on different items.

Mr. SASANKA SEKHAR SANYAL: Sir, one member may support one part of the same amendment, say, the exemption of sugar, but he may not support another part of it, say, quinine.

Mr. SPEAKER: I hope you will support sugar at one time and quinine at another. (Laughter.)

Rai HARENDRA NATH CHAUDHURI: In that case, Sir, shall I move amendment No. 211 first or advance my arguments on amendment No. 201 which I have just moved and then move amendment No. 211?

Mr. SPEAKER: You can do as you like.

Rai HARENDRA NATH CHAUDHURI: In that case I shall speak on amendment No. 201 first and then move the other amendments.

Sir, if you refer to item No. 7 of the Schedule, you will see that it runs as follows:—

"Cooked foods other than cakes, pastries and sweetmeats."

Cooked foods are going to be altogether excluded; and if they are going to be excluded, why should not other kinds of cooked food, such as cakes and sweetmeats, be also excluded? Secondly, Sir, sweetmeats of the Indian style do not necessarily mean, *sandesh* and *rasagolla*. There are sweetmeats which are meant even for the poorer sections of the Indians and these are going to be included in the scheme of taxation. Having in view the customs and practices of the people of our country, I suggest the exemption of cakes, pastries and sweetmeats.

Then, Sir, I beg to move that in column 1 of the Schedule, in item 15, for the word "yarn," the following words be substituted, namely:—

"Cotton, cotton yarn, and any cloth woven on handlooms and sold by persons dealing exclusively in such cloth."

Sir, it is an irony of fate that such an amendment has got to be moved by the Opposition while the Government professes sympathy, over-whelming sympathy, for the resuscitation of rural or cottage industries. Had there been any sincerity or genuineness about such profession on their part, I think, Government would have been the first to move such an amendment. At any rate, Government by this time would have intimated their desire——

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I am prepared to accept it in a modified form. Cotton is exempted when it goes into cloth; cotton yarn is exempted specifically. When cloth is woven in a handloom and sold by persons dealing only in such cloth, it may be exempted. A person may deal only in handloom woven cloth so far as cloth is concerned, but he may also deal in other articles as well. Therefore, what we really want is that those persons who deal in handloom-woven cloth and cloth of no other kind may be exempted, that is, a handloom-woven cloth, if sold by a dealer who does not sell any other kind of cloth, may be exempted.

Rai HARENDRA NATH CHAUDHURI: Sir, in support of my amendment, I may say that I have taken it verbatim from the Madras Act.

The Hon'ble Mr. H. S. SUHRAWARDY: But there is a mistake in the Madras Act. It seems to me they also meant the same thing which I am suggesting. There are shops in Calcutta which sell handloom-woven cloth as well as other articles. If you merely say that handloom-woven cloths sold by persons not exclusively dealing in such cloths should be exempted, then such a person, who sells other articles, is not exempted even though he may not sell cloth of any other kind.

Rai HARENDRA NATH CHAUDHURI: Then you want to exempt handloom-woven cloth altogether even if there be a dealer who deals in handloom-woven cloth and other articles.

The Hon'ble Mr. H. S. SUHRAWARDY: Mr. Rai Chaudhuri's amendment would mean this, that if a person sells handloom cloth and also sells any other kind of goods, he will not be exempted. My amendment is this, that if he sells handloom cloth and also sells other kinds of goods which are not cloth, then he will be exempted.

Rai HARENDRA NATH CHAUDHURI: I will accept the amendment in that form then.

Sir, I beg to move that in column 1 of the Schedule, in item 11, for the words "butter and cheese" the words "and milk products" be substituted.

Sir, why should there be any partiality for butter and cheese and not other milk products? If Government intend to exclude butter and cheese, they should be prepared to exclude also other milk products such as, *dahi*, curds, *chánā*, *etc.* Do poorer people use butter, more than *dahi* or our country folk use cheese more than *chánā*?

Sir, I also beg to move that in columns 1 and 2 of the Schedule after item 18, the following be inserted, namely:—

1	2
"18A. Fuels (other than coal and coke).	When sold for domestic consumption."

The Hon'ble Minister will please note that coke and coal have been exempted—exempted most probably in the interests of the manufacturers and merchants, but what about the poor persons who use other kinds of fuel for domestic purposes? If coke and coal stand exempted, other kinds of fuel should also be exempted, because in non-municipal

and rural areas people do not use coke and coal so largely for domestic purposes, as wood. An amendment has already been tabled to exclude gas if used for domestic purposes, but that is meant for richer people of the metropolis and may well be taxed as an article of luxury. I therefore propose that besides coke and coal other kinds of fuel should be exempted when they are used for domestic purposes. That is my argument, Sir, as regards amendment No. 215.

Mr. MD. ABUL FAZL: Sir, I beg to move that in the first column of the Schedule, after item No. 22, the following new item be added, namely:—

"23. Tobacco including *biri* but not cigarettes or cheroots of any kind."

Sir, the Hon'ble Minister in his amendment has excluded tobacco, but *biri* is also an important thing which should have been considered by the Hon'ble Minister. *Biri* is nowadays used by the lower class people, cultivators and other poor people, and it is an essential article. So, it is just in the fitness of things that this article, namely, *biri*, should be excluded from the operation of the Bill.

Mr. D. GLADDING: Sir, I beg to move that in the Schedule in column 1, in item 10, after the words "mustard oil" the comma and words ", rape oil and mixtures of mustard and rape oil" be inserted.

Sir, the ingredient in people's food which it is intended to exempt by item 10 is called mustard oil by ordinary people. But botanically it is sometimes mustard oil, sometimes rape oil and sometimes a mixture both of mustard and rape oil. My amendment would make the entry botanically correct and ensure that the object of the entry is not frustrated.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I beg to move that in column 1 of the Schedule after item 15 the following be inserted, namely:—

"15A. Kerosene oil.

15B. Tobacco for *hookah*.

15C. Matches.

15D. Quinine and febrifuge.

15E. Text-books approved for primary schools (Classes I—IV) and such sacred books as may be prescribed."

Sir, I do not think that it is necessary for me to make any speech. Kerosene is largely used by our agriculturists. Tobacco for *hookah* is also somewhat essential for them. (Mr. SASANKA SEKHAR SANYAL: Not *biri*?) No, not *biri*, because agriculturists mostly smoke *hookah*.

After all, *biri* is so cheap and so easily divisible that I think the amount of tax of one pice in a rupee will not be felt in the manufacture of *biris*, and the same quantity of *biri* will be sold. Matches have been exempted because they are subject to other taxes and the box must contain a minimum number of matches. Quinine and febrifuge have been exempted for obvious reasons and so also text-books approved for primary schools.

Mr. ATUL KRISHNA GHOSE: On a point of information, Sir. Will the Hon'ble the Finance Minister kindly enlighten us whether by exempting text-books he intends that text-books of all schools, primary schools and high schools, will be exempted?

The Hon'ble Mr. H. S. SUHRAWARDY: Yes, naturally.

Sir, I also beg to move that in columns 1 and 2 of the Schedule after item 21 the following be inserted, namely:—

"21A. Coal Gas—

When sold by a Gas Supply Company for consumption—

(*a*) by Government or any local authority,

or

(*b*) in respect of any industrial undertaking (other than in residential or office premises),

or

(*c*) in any place declared by the Provincial Government to be exclusively used for public charity."

(At this stage the House was adjourned for 15 minutes.)

(After adjournment.)

Mr. ATUL KRISHNA GHOSE: With reference to the amendment of the Hon'ble Minister regarding 15E, we are in a dilemma. Are we to understand that by "Text-books approved for primary schools (Classes I—IV) and such sacred books as may be prescribed," the text-books of all schools and colleges are excluded? Here only Classes I to IV of primary schools are mentioned. So, may I know if the text-books of all schools and colleges are excluded?

The Hon'ble Mr. H. S. SUHRAWARDY: No, they are not excluded—only text-books up to class IV of primary schools have been excluded.

Mr. SPEAKER: There is just one thing I would like to mention, Mr. Suhrawardy. In your amendment, it is said—"Text-books approved for primary schools (Classes I—IV)." Now if the same books are prescribed as text-books in high schools for their primary classes, they will not be excluded. So, the proper thing to do will be to amend it as follows:—

"Text-books approved for primary classes (I—IV)."

The Hon'ble Mr. H. S. SUHRAWARDY: Yes, Sir.

Mr. SURENDRA NATH BISWAS: Sir, I beg to move that in column 1 of the Schedule for item No. 19 the following be substituted, namely:—

"19. Medicine and medicated wines."

Sir, I find from the Schedule under item No. 19 that the Hon'ble Minister is going to exclude from the operations of this Bill country liquor (including *tari* and *pachwai*), potable foreign liquor (including medicated wines), *ganja*, excise opium (excluding preparations of opium), *bhang* and *charas*. All these are being excluded from the operations of this Bill. It is probably in the mind of the Hon'ble Finance Minister that already an excise duty is imposed upon these articles. I submit that simply because an excise duty has been imposed on these articles, they should not be excluded from the operation of this Bill. Let the people who drink liquor, whether countrymade or foreign, and who smoke *ganja* or take opium, pay higher price for it. These are all *nesha* articles. I do not find any reason why these articles should be excluded from the operation of this Bill simply because the taxation will raise the price of these articles a little higher. Now what I want to substitute in place of these is "Medicine and medicated wines." I find that medicated wines have already been excluded under item No. 19. I suggest that all medicines should be excluded from the operation of this Bill. Medicine is being sold at a very high price. This high price affects not only the rich people but also the poor people. So, medicine ought to be excluded because it is an article which is used by all and sundry. If the price of medicine is raised owing to the tax being levied on that, then the poor people will be the greatest sufferers. I hope that the Hon'ble Finance Minister will consider it desirable to look to the interests of the poor people especially in the case of medicine which they take only as an unavoidable necessity for the sake of life. It is an article which deserves to be exempted from the operation of this Bill. So, I submit that my amendment is very simple. The intoxicating things must be taxed and in their place medicine and medicated wines should be exempted from the operation of this Bill.

With these few words, I commend my amendment to the acceptance of the House.

Mr. SASANKA SEKHAR SANYAL: Sir, I beg to move that in column 1 of the Schedule, after item 22 the following be added, namely:—

"23. Tobacco.

24. Quinine.

25. Coarse wearing cloth.

26. Coarse blanket.

27. Kerosene oil."

I am glad that after my amendment the Hon'ble Minister——(Cries of "No, no" from the Coalition Benches). It cannot be refuted. The records are there My amendment came to the office much earlier. I am glad that I am able to inject a portion of my wisdom into the Hon'ble Minister's brain——

Mr. SPEAKER: What did you inject—kerosene?

Mr. SASANKA SEKHAR SANYAL: So far as tobacco is concerned, the Hon'ble Minister has taken only a part of it, namely, the tobacco for *hookah*, but he has not excluded tobacco in general. Of course, I have already advanced my argument on the question of *biri*, and I do not like to repeat those arguments lest in the eleventh hour of wisdom the Hon'ble Minister might accept that because, after all, here is a very good handle, a very good stick to beat them with so far as *biri* is concerned. Kerosene oil has been excluded.

With regard to coarse wearing cloth, my point in proposing this amendment was that for ordinary poor people among the very few necessaries of life wearing cloth is one, and they cannot afford to purchase anything but the coarse wearing cloth. I anticipate the Hon'ble Minister's reply that coarse wearing cloth cannot be defined. Coarseness cannot be defined or at least has not been defined in the Act. Sir, in anticipation of that argument, I propose to give a reply that what a coarse cloth is may be defined under the rule-making power and in the rules the counts which will determine the coarseness of a cloth can be fixed by Government. With the aid of the rule-making power, the coarse wearing cloth can thus be defined, and I think it is necessary that the coarse wearing cloth should be exempted. That applies also to coarse blanket because you know, Sir, in Bengal the average property is *lota* and *kambal* and a coarse blanket in the chilly winter with an empty stomach——

Mr. SPEAKER: You should include *balaposh* also! (Loud laughter.)

Mr. SASANKA SEKHAR SANYAL: No, Sir, *balaposh* cannot be afforded by the poor people. There are *balaposhes* and *balaposhes*.

Sir, I would appeal to the Hon'ble Minister to leave the matter of coarseness to be defined by the rule-making power, and I hope it will not be difficult for him to accept this proposal regarding coarse wearing cloth and coarse blanket.

Mr. C. W. MILES: Mr. Speaker, Sir, may I have your kind permission to move an amendment for the exemption of newspapers?

Mr. SASANKA SEKHAR SANYAL: In view of your previous ruling, Sir, ——

Mr. SPEAKER: I am not going to ask him to move amendment No. 227, but he may move only for the exclusion of newspapers.

Mr. SASANKA SEKHAR SANYAL: I think we have our own amendments which include newspapers also.

Mr. SPEAKER: No, I do not think so; but even if it be there, there can be no objection to his moving an amendment only for the exemption of newspapers.

Mr. C. W. MILES: Sir, the position of the newspapers at the present moment is well known, and it is practically impossible for them to pass on the tax to the consumer for obvious reasons. I therefore beg to move that in column 1 of the Schedule after item 22, the following item be added, namely:—

"23. Newspapers."

Mr. SYED JALALUDDIN HASHEMY: Sir, I beg to move that in the Schedule after item No. 22, the following new items be added, namely:—

"23. *Ghee* (of cow and buffalo).

24. Text-books, prize books, library books, English, Bengali, Urdu, Hindi, Persian, Arabic, Sanskrit, etc.

25. Piece-goods (*dhoti* and *sari*).

26. Tobacco (raw and manufactured *biri*, cigar, etc.)."

Sir, with regard to *ghee*, it is used both by the rich and the poor alike, and it ought to have been excluded.

With regard to text-books, you, Sir, as the Vice-Chancellor of the Calcutta University, know very well that every year the text-books of primary and secondary schools and also of colleges are changed. I do not know for whose interest this is done. It may be in the interest of the University or of the Text-Book Committee, the majority of the members of which committee belong to the Coalition Party. You can quite well realise the difficulty of the guardians in purchasing the text-books for their wards. The Hon'ble Minister has exempted books intended for primary schools. What is his reason, Sir, not to exclude books required for secondary and higher education? I have suggested the exemption of text-books, prize books and library books, written in English, Bengali, Urdu, Hindi, Persian, Arabic, Sanskrit, etc.

Sir, this demand of mine that text-books for all stages of education, primary, secondary and higher, prize books recommended by the Text-Book Committee and also library books should be exempted, is a very reasonable one.

As regards piece-goods, I do not want to repeat the arguments already put forward by some of the honourable members who have spoken before me. I want only to submit that this is a commodity which is as much a necessity for the poor as it is for the rich, and that therefore it should be exempted.

With regard to tobacco, Sir, the Hon'ble Minister has exempted tobacco for the *hookah*. When he has done that, I cannot understand why he has not excluded *biri* as well. If a percentage is taken, particularly in Calcutta, you will find that 95 per cent. of the poor people smoke *biri*. *Hookah* is generally used in the mufassal, but there also it is being substituted by *biri* nowadays. Therefore, Sir, it would be in the fitness of things if along with the tobacco for the *hookah* the tobacco for the *biri* is exempted as well.

I have two other motions, Sir—amendments Nos. 262 and 263.

Mr. SPEAKER: They are not in order.

Mr. MAQBUL HOSSAIN: Sir, I beg to move that after item No. 22 in column 1 of the Schedule, the following be added, namely:—

"23. Tobacco.

24. Cloths (cotton).

25. Spices.

26. Umbrella.

27. Books.

28. Paper.

29. Kerosene oil.
30. Bamboos.
31. Jute (raw).
32. Thatching straw."

জনসাধারণের অনিষ্টকর এই Sales Tax Bill যাহাতে passed না হয় সেই উদ্দেশ্যে আমরা অনেক বাধাদান করিয়াছি। জনসাধারণের উপর যেভাবে tax এর বোঝা চাপান হইতেছে তাহাতে বাংলাদেশের অবস্থা যে কিরূপ ভয়াবহ হইবে তাহা ভাবিলে শরীর শিহরিয়া উঠে। আলোয়া পাটের উপর ট্যাক্স লাগানের যে ব্যবস্থা হচ্ছে তাহা যদি কার্য্যকরী হয় তাহা হইলে এই tax এর বোঝা বহন করিতে হইবে প্রধানতঃ কৃষকদের। এইরূপে এই বিল দ্বারা কৃষকের নিত্য ব্যবহার্য্য জিনিষের উপর ট্যাক্স ধার্য্যের জন্য মন্ত্রীমণ্ডল বদ্ধপরিকর হইয়াছেন। এইরূপ অনিষ্টকর Bill যাহাতে passed না হয় তজ্জন্য আমি এই প্রস্তাব উত্থাপন করিতেছি।

Mr. ABDUL WAHAB KHAN: Sir, I beg to move that in column 1 of the Schedule, after item 22, the following new item be added, namely:—

"23. Coarse cloths (*dhuti*, *sari*, *lungi*, *gamcha*, longcloth, *chit* cloth and *markin* cloth) of 22 to 40 counts yarn."

Sir, in moving this amendment I beg to submit at the outset that personally speaking I was opposed to the very principle of General Sales Tax. I was always for exploring other avenues for taxing the upper ten thousand. Sir, it is the recognised principle of democracy that the burden of taxation should not be imposed on such persons who are altogether incapable of bearing the burden of any tax. In fact, the Government also have recognised this principle by adding a Schedule to the Act, showing articles of necessaries of daily food as exempted from the tax so that the poorest class of people may not be hit by the tax. But, Sir, in order to be logical and consistent, just after the articles of food which are absolutely necessary for human life the Government should have added at least coarse cloth, as cloth comes next to food in the items of absolute necessaries of life. At the moment I do not want exemption of silk cloth or cloths of higher value generally worn by richer people. Sir, my amendment seeks to remove this defect, and I think it will be against principle, logic and consistency not to accept my simple amendment. Sir, indirect tax on sales of cloths of all kinds, unless exception is made in favour of coarse cloth generally worn by the poorest of the people, will have the effect of hitting the poorest of the poor, half-starving cultivator, day labourer, the indigents, the beggars and even those who cannot afford to pay for the *kafan*, the cloth for burial. It will hit people who are incapable of bearing the union rate of even six annas only a year.

Sir, will it not be inhuman to realise a tax, however indirectly, from such half-starving people? It will amount to taking away stealthily one or two morsels of food from the dishes of a poor blind man.

Sir, with all the emphasis that I can command I would appeal to the Hon'ble Finance Minister who is acquainted with the rural condition to see his way to accept the amendment and thereby to remove the said defect in the Bill. I also appeal to the Hon'ble the Chief Minister who unfortunately is not present here but who, I know, really feels for the poor and also knows the intensity and acuteness of poverty among our people, to save us from the impending sin that we are going to commit.

With these words, Sir, I command my motion for the acceptance of the House.

Mr. C. W. MILES: Is the honourable member aware that 22 to 40 counts yarn is not used for the manufacture of coarse cloth, but that there are much lower counts which are most extensively used for such cloth?

Mr. SURENDRA NATH BISWAS: Sir, I beg to move that the following be added after item 22 in the Schedule, namely:—

"23. Paper."

Sir, I would like to draw the attention of the members of the Coalition Party to my amendment. By my amendment I want to exclude paper from the operation of this Bill. The Hon'ble the Finance Minister, probably at the instance of the members of the Coalition Party, has excluded from the operation of this Bill sacred books including the *Koran*. (The Hon'ble Mr. H. S. SUHRAWARDY: And the *Gita*! The *Gita* may also be excluded!) The *Gita* will take care of itself, but I am talking of the religious books for which you have accepted the suggestion of the members of the Coalition Party. If paper is not excluded, the *Koran*, the sacred book, will be indirectly taxed, because it is made up of paper which will be taxed. So it will increase the price of the sacred book *Koran* also. If this fact does not open the eyes of the members of the Coalition Party, then I shall feel myself absolutely hopeless. If they want sacred books like the *Koran* to be free from taxation under this Bill, they should support my amendment for excluding paper from the operation of the Bill.

Maulvi ABU HOSSAIN SARKAR: Sir, I want to support amendment No. 224 moved by my honourable friend Mr. Abul Fazl.

In this connection I beg to remind the Hon'ble the Finance Minister that Government is altering their accepted principle of taxation with regard to certain articles. In 1937 when this Government came into power, there was taxation on tobacco. On our persistent demand, Government was then compelled to withdraw that taxation. Now, again

Government is imposing taxation on tobacco in an indirect way, *i.e.*, through the Sales Tax. The Finance Minister fortunately has excluded tobacco for *hookah* on the assumption that the agriculturists generally use that kind of tobacco. But I would very humbly draw his attention to the fact that agriculturists are not the only poor people in this province. In the towns also there are poor people or even people poorer than the agriculturists themselves—I mean the labour section of the population. If the Hon'ble the Finance Minister now goes to the labour areas, he will find that tobacco for *hookah* is not used there, because the preparation of that kind of tobacco requires a good deal of time and so these unfortunate people have taken to *biri*. At the same time, Sir, I must remind him that in the towns there are not only the factory workers, but there are petty shop-keepers and poor people who live on selling and preparing *biris*. If taxation is imposed on *biri* tobacco, these poor people will be very hard hit. Therefore, Sir, I would very humbly implore him to exclude this commodity, namely, tobacco for *biri*, and the manufacture itself.

Mr. ATUL KRISHNA GHOSE: Sir, I would like to support the exemption of paper. Perhaps the Hon'ble the Finance Minister is aware of the fact from his budget calculations that it is because of the high price of paper that he had to pray for the deficit to be compensated. Now, Sir, those who are interested in this affair know that to-day in the printing line proof paper is not available. The best kind of art paper is not available in the market. Whatever paper is in stock in the Calcutta market, the price thereof has gone up abnormally high. The Hon'ble the Finance Minister will be surprised to learn that there are art papers, the price of which has gone up by four times more than what it was in the pre-war days. The cost of bank paper—I mean the letter paper that we commonly use—has gone up by two and a half times. The price of ordinary paper, ordinarily used for text-books, has gone up by two and a half times and sometimes two times more than the pre-war time. Messrs. Heilgers and Company who have enjoyed protection for the last so many years are taking an undue advantage of the stoppage of foreign paper due to the war and they have increased the price abnormally; and to-day we who suffered for this protection once are being taxed twice on account of the increased price. Now, if the Hon'ble the Finance Minister does not exempt paper from the operation of the Sales Tax, it would mean that we, the consumers, will be taxed thrice. May I draw the attention of the Finance Minister to this fact and request him to consider this stern reality, namely, that even Government will have to pay a heavy amount unless they exempt paper from the operation of this Sales Tax Bill. On an average, I think it will be no exaggeration to say that Government will have to pay at least Rs. 2 lakhs more on account of paper simply because of this Sales Tax. At least in their own interests they should look into the matter seriously.

Then, Sir, I would like to draw the attention of the Hon'ble the Finance Minister to another fact. He has very kindly—if he has kindness at all—exempted the text-books up to Class III or IV in primary schools from the Sales Tax, but if you do not exempt paper, what is the use of exempting the text-books? The extra cost of paper is there. You are reducing it to some extent; you are giving relief to those poor students to some extent no doubt, but so long as you do not exempt paper you do not relieve those students and particularly the poor students who after their promotion cannot afford to purchase books and for want of books they have got to suspend their studies for life. Perhaps the Hon'ble the Finance Minister does not know the stern fact that in the villages there are schoolboys who in due course pass their examinations but cannot afford to purchase the books for the new classes and as such their studies are stopped and they cannot proceed with their education further. I think that the members of the Coalition Party who are acquainted with these facts and figures in the villages and who know that so many poor boys cannot afford to continue their studies simply for want of new books will at least feel what a painful necessity it is for the students to purchase new books. Now, Sir, if paper is not exempted from the Sales Tax, I do not think that simply the provision of text-books up to Class III or IV of primary schools will sufficiently help them to prosecute their studies.

Mr. SASANKA SEKHAR SANYAL: Sir, will you please allow Mr. Zaman to say a few words? He has not spoken at all on this Bill so far.

Mr. SPEAKER: As a special case, I allow it. I hope he will be very short.

Mr. ABDUR RAHMAN SIDDIQI: May I rise to a point of order, Sir? Is it allowed to a member to recommend to you that X, Y or Z should speak?

Mr. SPEAKER: He is the whip of the party.

Mr. ABDUR RAHMAN SIDDIQI: Is he the whip inside the House also?

Mr. SPEAKER: Of course.

Mr. A. M. A. ZAMAN: আজকে যখন Sales Tax Bill সম্বন্ধে আলোচনা হোচ্ছে তখন শ্রমিক দলের তরফ থেকে এ সম্বন্ধে কিছু না বোললে অন্যায় হবে। বর্ত্তমানে এই যে মন্ত্রী সাহেব বিলটি এনেছেন তাঁর সম্বন্ধে একটু আলোচনা করা এখানে দরকার কারণ উনি একযোগে Finance Minister এবং Labour and Commerce Minister.

Mr. SPEAKER : May I tell you that this is not the third reading. Please discuss the question of exclusion of kerosene and tobacco. Do not discuss the Ministry.

Mr. A. M. A. ZAMAN : আমি শ্রমিক মন্ত্রী সাহেবকে স্মরণ করিয়ে দিতে চাই যে "বিড়ী, কাপড়, কাগজ" এই বিল থেকে বাদ দেওয়া হয় নাই। তিনি নিজেকে শ্রমিক দরদী, কৃষক দরদী বোলে মনে করেন। কিন্তু গরীবেরা যে বিড়ী ও কাপড় ব্যবহার করে তার উপর তিনি tax বসাবার ব্যবস্থা কোরছেন। বেকারের সংখ্যা দিন দিন বেড়ে যাচ্ছে, দেশে হাহাকার পড়ে গেছে। এই অবস্থায় বিড়ী, কাপড় প্রভৃতির মূল্য যাতে বেড়ে যায় সেই ব্যবস্থা কোরে শ্রমিক মন্ত্রী সাহেব যে গরীবদের মারবার পথ পরিষ্কার কোচ্ছেন তা বেশ বোঝা যায়। এই সব শ্রমিক বিরোধী কার্য্যের জবাব তাঁহাকে শীঘ্রই দিতে হবে। শুনা যায় মুসলমানেরা যখন এদেশ জয় করতে আসে তখন নাকী সামনে গরু রেখে তবে যুদ্ধ করত। কারণ তাহলে হিন্দুরা গরুর সামনে যাবে না। এমনি বর্ত্তমান মন্ত্রীমণ্ডলী ধর্ম্মের নামে মুসলিম লীগ প্রতিষ্ঠা কোরে সামনে কোয়ালীশন মেম্বারদের রাখিয়া গরীব দুঃখীদের সর্ব্বনাশ করতে আরম্ভ করিয়াছে। কিন্তু আমি জানিয়ে দিতেছি যে, ইহার ধাক্কা শীঘই সামলাতে হবে। (A COALITION MEMBER : যেমন আপনাকে সামনে রেখে কংগ্রেস চালাচ্ছে।) আমিই তাঁহাদেরকে সামনে রেখে চালাচ্ছি আমি এমন কাঁচা ছেলে নই। ঢাকা জিলা—

Mr. SPEAKER : As an exceptional case, I have allowed you. Please do not go to other issues.

Mr. A. M. A. ZAMAN : আমি বোলতে চাই যে মন্ত্রী সাহেব যদি তাঁহার আড়াই হাজার টাকা বেতন ও খয়রাতী হিসাবে যে টাকা গ্রহণ করেন সেই অর্থ একটু কম কোরে নিয়ে কাপড়, বিড়ী প্রভৃতির উপর tax না বসাতেন তাহোলে ভাল হোত। তারপর কাগজের উপরও tax বসানো হোচ্ছে। এর দ্বারা মুসলমান ছেলে মেয়েদের শিক্ষার উপর tax বসানো হোচ্ছে। কারণ তাদের ক্ষমতা নেই যে বেশী দাম দিয়ে বই কিনে তারা লেখা পড়া শিখতে পারে। আজকাল বইয়ের দাম বেড়েই যাচ্ছে। বিশেষ কোরে ধর্ম্মের দিক দিয়ে বিবেচনা কোরে দেখলেও বোঝা যাবে যে কাগজের দাম বাড়ার সঙ্গে সঙ্গে কোরাণ, হাদিশ প্রভৃতি ধর্ম্মগ্রন্থের দামও বেড়ে যাবে। কিন্তু Finance Ministerএর পকেটে যে টাকা (noise)

Mr. SPEAKER : Will you please sit down.

Mr. A. M. A. ZAMAN : আচ্ছা আমি আমার বক্তব্য শেষ কোচ্ছি। আমি COALITION MEMBER দের request কোর্ব্ব তাঁরা শ্রমিকদের এবং কৃষকদের মঙ্গলের জন্য যাতে বই, কাপড় ও বিড়ীর উপর tax উঠে যায় সেই চেষ্টা করুণ। (A COALITION MEMBER : সাধু।)

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I will take up the amendments one by one for consideration.

Amendment No. 200 which stands in the name of Mr. Nalini Ranjan Sarker has been moved by me, and I accept it.

Amendment No. 201, moved by Rai Harendra Nath Chaudhuri, regarding cakes, pastries and sweetmeats, does not fall under the category of exemptions on basis of which we have included only such articles as are necessities and are largely used by the poor people of this province. I see no reason why those who can afford to buy *rashamalai* and *khirmohan* should not be able to pay one pice in the rupee extra for that indulgence. All that it will mean will be that perhaps the size of the *rashagolla* or *rashamalai* will be reduced by one-hundredth part. That is all that will happen and the price will continue to remain the same. (Rai HARENDRA NATH CHAUDHURI: Please don't misrepresent things.)

Amendment No. 204-207 regarding rape oil and mixtures of mustard and rape oil, I accept. It is obvious that that was an omission——

Mr. SURENDRA NATH BISWAS: Is it for the purpose of adulteration?

The Hon'ble Mr. H. S. SUHRAWARDY: No, not for adulteration. But they are mixed together.

"Milk products" in amendment No. 209 is too vague a term and mostly milk products apart from butter and cheese are used by the wealthier section of the people.

Regarding amendment No. 211, I have accepted the amendment so far as handloom-woven cloth is concerned, provided it is sold by persons who do not sell cloth of any other variety.

Then there is amendment No. 212 in which the word "Schools" should be deleted from 15E, the item reading thus—"15E. Text-books approved for primary classes (I to IV) and such sacred books as may be prescribed." I accept it.

Amendment No. 215 raises a principle which I am not willing to accept, namely, classifying an article. It will be impossible for anyone to ascertain when fuel is being purchased for industrial consumption and when for domestic consumption. I therefore cannot accept it.

The implication of amendment No. 218 is that country liquor and similar articles should not escape this taxation. Sir, it is not out of any love for country liquor or even for foreign liquor that I have exempted it from this taxation. I have no partiality for either, nor for *ganja*, nor for opium. The reason why these have been exempted, particularly with regard to country liquor, is that these are excisable articles and the prices of these commodities are controlled. They have

to be sold at a certain price and they have to be of a certain strength. It will be impossible for the excise vendor who has a licence from Government to charge a higher price. Now, if we want to derive more revenue from these articles, I think a small tax of 1 pice in the rupee or 1·5 per cent. is ridiculous. As I have already said, Sir, it is insulting to tax foreign liquor and country liquor at 1·5 per cent. This is also one of the taxes which I have in mind to bring in at a later stage when we are in need of replenishing our revenue.

As regards amendment No. 221, namely, the exemption of coal gas, it is my amendment on which I need not say much.

Now, Sir, I come to the controversial subject of *biri*. I have excluded tobacoo smoked in *hookah*, because that is a real necessity of our cultivators. But *biri* is not a necessity. It has been pointed out that the labouring classes smoke *biri*, but the time is soon coming when the smoking of *biri* will not be confined to the labouring classes alone, but some of the richer and middle class people will take to it. I am informed that the price of cigarettes like 555 has gone up to such a tremendous extent that many persons who hitherto indulged in them will take to smoking *biri*. Therefore, Sir, it is an item which, in my opinion, cannot be overlooked. Moreover, if a labourer is rich enough to buy *biri* worth one rupee, I am sure he is able to pay a tax of one pice for it. It is a tax which can easily be passed on and can easily be accommodated at the time of selling the *biri*.

Then, Sir, I come to amendment No. 225 of Mr. Sasanka Sekhar Sanyal which partly resembles the amendment moved by Mr. Abdul Wahab Khan and the purpose of which is mainly to exclude coarse cloth. This is an amendment, Sir, with which I have every sympathy, but not because it has been brought in by the Opposition. And in this connection I would like to say a word about the claims which are often put forward by the Opposition that the enactments of Government are really inspired by the Opposition and that they are responsible for them. And they are not prepared to give any credit whatsoever to the Coalition Party in consultation with which I have excluded certain items. After all, it is a part of a political game for them to lay claim to the various pieces of legislation and such other things which this Ministry has had the honour to give effect to during the last four years.

Mr. SASANKA SEKHAR SANYAL: From which side of the House did he get the idea of exempting quinine?

The Hon'ble Mr. H. S. SUHRAWARDY: If my friend wishes to know the secret of it, I may tell him that as regards all these amendments, I was certainly not moved by any of the amendments moved by

the Opposition, even if they were made on the floor of the House, But if actually I have accepted any of them, that has been done after consultation with my party.

Now, Sir, let me come back to the subject of coarse cloth which has given me considerable anxiety. I have tried to classify and exempt some such cloth as is usually worn by the poorer section of our people, but it has been found impossible to find out how to classify it. We have examined various methods—the scientific method of counts, price method—price by square feet and square yards, etc., and I find that we cannot possibly do it. If we try to make any such attempt, I think it will lead to evasions which it will not be possible for us to detect, and if we do really desire to take steps to detect those evasions, we shall have to keep such a huge staff of inspectors and watchers that the money that we hope to get from the Sales Tax will all be swallowed up in establishment. What we propose therefore to do is to set apart an adequate amount annually out of the proceeds of the Sales Tax for the relief of the poorer section——

Mr. SASANKA SEKHAR SANYAL: How?

The Hon'ble Mr. H. S. SUHRAWARDY: There is an Act which has been recently enacted which aims at creating poor funds in the various union areas, and in all probability we shall subsidize this poor fund so that the poor people in various unions may get relief from this fund. There is no other way by which we can return the money to the poor people. As a matter of fact, after taking an account of the amount of cloth which is purchased by an ordinary agriculturist family, we have found that the amount of the tax that will fall on them will be very, very small indeed, and I hope this scheme of placing an adequate amount for the relief of the poorer section will satisfy the ordinary canons of taxation, namely, that Government will take money from those who can afford it and return it to those who cannot pay. I would therefore request my friend, Maulvi Abdul Wahab Khan, to withdraw the amendment that he has moved. Similarly, I would make a request, of course, with lesser hope, to Mr. Sasanka Sekhar Sanyal, to withdraw his amendment No. 225——

Mr. SASANKA SEKHAR SANYAL: I am sorry I cannot do that.

The Hon'ble Mr. H. S. SUHRAWARDY: As regards newspapers, we have found from the representations received by us that it will be impossible at the present stage for the newspapers to pass on the tax to the consumers. They have already brought down their size and

columns to dimensions which cannot be reduced further. Moreover, the amount of money which is likely to be collected from this source will not be above Rs. 30,000 which we can afford to give up.

As regards Mr. Jalaluddin Hashemy's amendment, it deals with a number of items some of which I have already disposed of. As regards the exemption of text-books, I do not think there is any justification for it. And, Sir, from the manner of his speech, I do not think that he moved his amendment in all seriousness, and I could not hear much of what he said.

Then comes amendment No. 232 regarding paper. It has been thrown out to the Coalition Party members that your *Koran* and *Gita* are going to be exempted, but if paper is taxed, they will not, in fact, be exempted. The printers and publishers are in the category of manufacturers, and if their turnover happens to be more than Rs. 10,000 a year, they will get that paper tax-free. Therefore, the publishers of text-books and others who have a turnover of more than Rs. 10,000—and I am not aware of any reputable publisher whose turnover is less than Rs. 10,000—will get paper tax-free. The paper that will be taxed will be ordinary writing paper——

Mr. SURENDRA NATH BISWAS: What about the printer? Is he a manufacturer?

Mr. SPEAKER: Order, order. I have not yet known any one who can define, after hearing the first sentence, what the second is going to be.

The Hon'ble Mr. H. S. SUHRAWARDY: Now, Sir, a printer is one who simply prints and he will not have to buy the paper. But if a printer has to buy the paper and print, if he really purchases more than Rs. 10,000 worth of paper, he will come under the category of manufacturer. In that case, a registration certificate will be given and purchase of paper by him will be exempted. Consequently, my friends need not have any fear that the *Koran* and the *Gita* will be taxed.

I now come to the more comprehensive amendment of Mr. Maqbul Hossain. He has mentioned several articles some of which I have already dealt with. He has mentioned bamboos and thatching straw, but I am not aware that they are sold by any big shop and cannot be purchased in a small shop. With regard to cotton cloths, *gamchas* and such other articles as are handloom-woven and are the products of cottage industries can always escape taxation if they wish to do so. For instance, if these articles are sold in a *hât* or in a local bazar and are not sold in shops, then they will escape taxation. Practically taxation will only devolve upon certain articles which come to towns.

If they are sold to shops whose turnover is less than Rs. 50,000, then they will escape taxation. If they sell them to shops whose turnover is more than Rs. 50,000, in that case those articles will be subject to a tax of one pice in a rupee. I think, Sir, on the whole big shops will be able to sell at a price less than what a small shop will charge.

Sir, I think I have disposed of all the amendments, and I would request Mr. Abdul Wahab Khan to withdraw his amendment.

Mr. NIHARENDU DUTTA MAZUMDAR: Did we hear the Hon'ble Minister to say that if the worker is rich enough to buy a pice worth of *biri* is a ground for not agreeing to *biri* being exempted from taxation?

The Hon'ble Mr. H. S. SUHRAWARDY: What I said was that if a worker is rich enough to buy one rupee worth of *biri* and not one pice worth of *biri*, he can afford to pay one pice as tax.

Mr. SPEAKER: I take it, therefore, that you are accepting amendment No. 204? Is not that so?

The Hon'ble Mr. H. S. SUHRAWARDY: Yes, Sir.

Mr. SPEAKER: Mr. Suhrawardy, do you accept the amendment of Mr. Rai Chaudhuri, No. 211, where he suggests the insertion of the words, "handloom-woven cloth when sold by a person who does not deal in any other kinds of cloth" in place of the word "Yarn"?

The Hon'ble Mr. H. S. SUHRAWARDY: No, Sir; this will be another item altogether and not a substitution. It is in addition to the item "Yarn". We will have in column 1 "handloom-woven cloth," and then in the next column 2 "when sold by a dealer who does not sell any other kinds of cloth."

Rai HARENDRA NATH CHAUDHURI: Yes, Sir, I accept the amendment in that form.

Mr. SPEAKER: I take it then Rai Harendra Nath Chaudhuri's amendment stands in this form as a short-notice amendment, namely:—

That in columns 1 and 2 of the Schedule, after item 15, the following be inserted, namely:—

"15A(1). Handloom-woven cloth when sold by a dealer who does not sell any other kinds of cloth."

Then, Mr. Suhrawardy, I think you accept the following amendments, namely, Nos. 200, 204, Mr. Rai Chaudhuri's new amendment in place of 211, 212, 221 and 227.

The Hon'ble Mr. H. S. SUHRAWARDY: Yes, Sir.

The motion of the Hon'ble Mr. H. S. Suhrawardy that in column 1 of the Schedule the word "grown in India or Burma," in lines 1-2 of item 1, be omitted, was then put and agreed to.

The motion of Mr. D. Gladding that in the Schedule in column 1, in item 10, after the words "Mustard oil" the comma and words ", rape oil and mixtures of mustard and rape oil" be inserted, was then put and agreed to.

The motion of Rai Harendra Nath Chaudhuri that in column 1 of the Schedule, in item 15, for the word "Yarn" the following words be substituted, namely:—

"Cotton, cotton yarn, and any cloth woven on handlooms and sold by persons dealing exclusively in such cloth",

was then put and lost.

The short-notice motion of Rai Harendra Nath Chaudhuri that in columns 1 and 2 of the Schedule, after item 15, the following be inserted, namely:—

"15A(*I*). Handloom-woven cloth when sold by a dealer who does not sell any other kinds of cloth,"

was then put and agreed to.

The motion of the Hon'ble Mr. H. S. Suhrawardy as amended that in column 1 of the Schedule after item 15 the following be inserted, namely:—

"15A. Kerosene oil.

15B. Tobacco for *hookah*.

15C. Matches.

15D. Quinine and febrifuge.

15E. Text-books approved for primary classes (I—IV) and such sacred books as may be prescribed."

was then put and agreed to.

The motion of the Hon'ble Mr. H. S. Suhrawardy that in columns 1 and 2 of the Schedule after item 21 the following be inserted, namely:—

"21A. Coal Gas—

When sold by a Gas Supply Company for consumption—

(*a*) by Government or any local authority,

or

(*b*) in respect of any industrial undertaking (other than in residential or office premises),

or

(*c*) in any place declared by the Provincial Government to be exclusively used for public charity,"

was then put and agreed to.

The motion of Mr. C. W. Miles that in column (1) of the Schedule, after item 22, the following item be added, namely:—

"23. Newspapers,"

was then put and agreed to.

Mr. SPEAKER: Then come the amendments of Mr. Rai Chaudhuri's group, namely, Nos. 201, 209 and 215. Amendment No. 201 relates to "other than cakes, pastries and sweetmeats," No. 209 relates to "milk products" and No. 215 relates to fuel.

Mr. SASANKA SEKHAR SANYAL: Sir, there is a great deal of difference, because there may be some grounds for members of the Coalition Party not to support amendments Nos. 201 and 209, but members of other parties might support them.

Mr. SPEAKER: I think that it is only fair that I should try to minimise unnecessary labour. That is why I think that these amendments should be put together.

Mr. SASANKA SEKHAR SANYAL: Sir, are you putting the amendments on the basis of persons who are moving them or on the basis of the subject-matter?

Mr. SPEAKER: On the basis of the subject-matter.

Mr. SASANKA SEKHAR SANYAL: Sir, we are anxious to expedite the matter, but if time is the sole criterion, that will defeat the purpose of the whole discussion. At the time of putting the motions to vote, we implore you, Sir, to put No. 215 separately.

Rai HARENDRA NATH CHAUDHURI: Sir, members of the Krishak Proja Party may not be induced to accept one amendment, but they may feel inclined to accept another. For instance, they may support my amendment about fuel.

Mr. SPEAKER: Then the only alternative would be that the rules will have to be changed. I have already allowed separate discussion on each amendment.

Mr. SASANKA SEKHAR SANYAL: Sir, the rules are framed only to formulate the expedition of business consistent with the necessity of discussion.

Mr. SPEAKER: We should accept the parliamentary model, namely, that unless actual substitution is indicated, the whole thing will have to be put as an amendment to the Schedule itself.

Mr. SASANKA SEKHAR SANYAL: Sir, we do not like to start a wrangle with you so far as the discussion is concerned. We have accommodated the House by moving all our amendments under one particular name and concentrating our discussion on it, but so far as the voting is concerned, I hope that you will kindly respect the desire of the Opposition to have separate voting.

Mr. SPEAKER: Then it should be a lesson for the future that amendments can be moved only to the Schedule as a whole. You have got to take the Schedule as it stands. Let us be consistent.

Mr. SASANKA SEKHAR SANYAL: Sir, by this time we could have finished two divisions.

Mr. SPEAKER: No, no. Each division takes about 10 minutes.

Mr. SASANKA SEKHAR SANYAL: In any case, Sir, we want that amendment No. 215 about fuel should stand apart.

Mr. SPEAKER: In that case, I may tell you frankly that because so far you have given me the facility of considering whether corrections should be allowed, I have permitted it, but the correct parliamentary form in future would be that you have to move all your

amendments to the Schedule as a whole. I hope that you will appreciate my difficulty. I have never stood in the way of discussion. I have always tried to help you.

Mr. SASANKA SEKHAR SANYAL: Sir, you have been a perliamentarian for a very long time. I think you will appreciate the desire of the Opposition to have a different classification. I am not objecting to amendments Nos. 201 and 209. I am merely repeating the request to have separate voting on amendment No. 215.

Mr. SPEAKER: I do not feel comfortable over this. The only alternative would be to conform to the parliamentary model that when you give amendments to the Schedule, you give amendments to the Schedule as a whole.

Mr. SASANKA SEKHAR SANYAL: Sir, if you want to force us to a particular form, we are helpless. We are only insisting on some fundamental principle.

Mr. C. W. MILES: Sir, as much as we deprecate the waste of time that comes from the other side of the House——

Mr. NIHARENDU DUTTA MAZUMDAR: That must be withdrawn—I mean the expression "waste of time."

Rai HARENDRA NATH CHAUDHURI: We are no intriguing party. We do not carry on by intrigue. We speak out our views.

Mr. C. W. MILES: Sir, may I please be listened to? May I repeat what I said? As much as we deprecate the waste of time from that side of the House (Congress), I personally think that each amendment, unless it is correlated to some other amendment, should be taken up on its merits. Now, (to Congress) why interrupt me?

Mr. SASANKA SEKHAR SANYAL: I thank Mr. Miles for the last part of his observation, but I do not congratulate him on his first part. Had he been in his own country, he would not have made the remark he did against an honourable member in the Parliament. He is taking advantage of his position.

Mr. SPEAKER: I am not going to take my views either from this side or that side of the House. I say I may be wrong, but I am not prepared to take my views from any side, though I always give weight to both side arguments. I have so long permitted the House to put amendments to every line, to every sentence and to every item

in the list. That was because at certain stages, in the interests of the House, the House desired that they could be congregated. But if you do not allow me to congregate which gives you full opportunity to record and register your decision, then the only alternative left to me would be that in future I will have to take the Schedule by itself. Here is no question of compromise.

Mr. SASANKA SEKHAR SANYAL: Sir, I have one submission to make. You will kindly pardon me for it. We wanted to expedite the business of the House; for example, we did not have our speeches on individual amendments, one after another. A member who had more than one amendment readily consented to your desire to speak on different amendments together after having moved them formally. Why did we do so? Because we wanted to avoid the waste of time. Sir, we are certainly going to abide by your desire in the matter of congregation of certain amendments which are correlated, but in respect of others which are not correlated, I hope, you will in return respect our wishes.

Mr. SPEAKER: I am afraid I cannot be inconsistent to myself in the matter of congregation. There are certain amendments which I think should be congregated, but which you think cannot be congregated. For example, I do not think there is any affinity between cakes, pastry and milk products. So, the only alternative left to me is that in future I will have to take the Schedule by itself and allow the discussion only on that basis.

The motion of Rai Harendra Nath Chaudhuri that in column 1 of the Schedule in item 7, the following words be omitted, viz.—

"other than cakes, pastries and sweetmeats,"

was then put and a division taken with the following result:—

AYES—36.

Abdul Hakeem, Mr.
Abdul Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Abul Fazl, Mr. Md.
Asimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Basu, Mr. Santosh Kumar.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Dutta Gupta, Miss Mira.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Hasan Ali Chowdhury, Mr. Syed.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Kumar, Mr. Atul Chandra.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs Hemaprova.
Mandal, Mr. Jogendra Nath.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Nausher Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sarker, Mr. Nalini Ranjan.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Wallur Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—83.

Abdul Hafiz, Mr. Mirza.
Abdul Hamid, Mr. Syed.
Abdul Wahab Khan, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rahman Siddiqi, Mr.
Abdur Rasheed, Maulvi Md.
Abdul Motaleb Malik, Dr.
Abdur Rauf, Khan Bahadur Shah.
Abdus Shaheed, Maulvi Md.
Abul Hashim, Maulvi.
Abul Hossain Ahmed, Mr.
Abdi Quasem, Maulvi.
Ahmed Ali Mridah, Maulvi.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Ashrafali, Mr. M.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Badruddoja, Mr. Syed.
Bell-Hart, Miss P. B.
Birkmyre, Sir Henry, Bart.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Farhad Raza Chowhudry, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Gomes, Mr. S. A.
Griffiths, Mr. C.
Gyasuddin Ahmed Choudhury, Alhadj.
Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Hamiduddin Ahmad, Khan Sahib.
Hashem Ali Khan, Khan Bahadur Maulvi.
Hasina Murshed, Mrs., M. B. E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Hirtzel, Mr. M. A. F.
Jalaluddin, Ahmad, Khan Bahadur, Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
Kennedy, Mr. I. G.
McGregor, Mr. G. G.
Mafizuddin Ahmed, Dr.
Maguire, Mr. L. T.
Mandal, Mr. Jagat Chandra.
Manirudin Akhand, Maulvi.
Miles, Mr. C. W.
Mohammed Ali, Khan Bahadur.
Morgan, Mr. G., C. I. E.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Musharuff Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawsal Haque, Mr. Syed.
Nasarullah, Nawabzada K.
Patton, Mr. W. C.
Raikut, the Hon'ble Mr. Prasanna Deb.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Sahebe-Alam, Mir Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Saseen, Mr. R. M.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C. B. E.
Stark, Mr. A. F.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brahant.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Wordsworth, Mr. W. C.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 36 and the Noes 83, the motion was lost.

The motion of Rai Harendra Nath Chaudhuri that in column 1 of the Schedule, in item 11, for the words "butter and cheese" the words "and milk products" be substituted, was then put and lost.

The motion of Rai Harendra Nath Chaudhuri that in columns 1 and 2 of the Schedule after item 18, the following be inserted, namely:—

1	2
"18A. Fuels (other than coal and coke.)	When sold for domestic consumption."

was then put and a division taken with the following result:—

AYES—34.

Abdul Hakeem, Mr.
Abdul Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Abul Fazl, Mr. Md.
Ahmed Khan, Mr. Syed.
Asimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Basu, Mr. Santosh Kumar.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Dutta Gupta, Miss Mira.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Hasan Ali Chowdhury, Mr. Syed.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Kumar, Mr. Atul Chandra.
Kundu, Mr. Nishita Nath.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Maniruzzaman Islamabadi, Maulana Md.
Nausher Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Wallur Rahman, Maulvi.
Zaman, Mr. A M. A.

NOES—81.

Abdul Hafiz, Mr. Mirza.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Majid, Mr. Syed.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rahman Siddiqi, Mr.
Abdur Rasheed, Maulvi Md.
Abdul Motaleb Malik, Dr.
Abdur Rauf, Khan Bahadur Shah.
Abdus Shaheed, Maulvi Md.
Abul Hashim, Maulvi.
Abul Hossain Ahmed, Mr.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Ashrafali, Mr. M.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Badruddoja, Mr. Syed.
Bell-Hart, Miss P. B.
Birkmyre, Sir Henry, Bart.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Gomes, Mr. S. A.
Griffiths, Mr. G.
Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Hamiduddin Ahmad, Khan Sahib.
Hashem Ali Khan, Khan Bahadur Maulvi.
Hasina Morshed, Mrs. M. B. E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Hirtzel, Mr. H. A. F.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawar Jah Syed.
Kennedy, Mr. I. G.
McGregor, Mr. G. G.
Mafizuddin Ahmed, Dr.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Miles, Mr. C. W.
Mohammed Ali, Khan Bahadur.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawal Haque, Mr. Syed.
Nazarullah, Nawabzada K.
Patton, Mr. W. C.
Raikut, the Hon'ble Mr. Prasanna Deb.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Sahebe-Alam, Mr. Syed.
Salim, Mr. P. A.
Sarkar, Babu Madhusudan.
Sassoon, Mr. R. M.
Sirajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C. B. E.
Stark, Mr. A. F.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brahast.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Wordsworth, Mr. W. C.
Yusuf Ali Chowdhury, Mr.
Zahur Ahmed Chowdhury, Maulvi.

The Ayes being 34 and the Noes 81, the motion was lost.

The motion of Mr. Surendra Nath Biswas that in column 1 of the Schedule for item No. 19 the following be substituted, namely:—

"19. Medicine and medicated wines."

was then put and a division taken with the following result:—

AYES—34.

Abdul Hakeem, Mr.
Abdul Wahed, Maulvi.
Aby Hossain Sarkar, Maulvi.
Abul Fazl, Mr. Md.
Azimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Basu, Mr. Santosh Kumar.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Dutta Gupta, Miss Mira.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Hasan Ali Chowdhury, Mr. Syed.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Kumar, Mr. Atul Chandra.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Nausher Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Wahiur Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—81.

Abdul Hafiz, Mr. Mirza.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Majid, Mr. Syed.
Abdul Wahab Khan, Mr.
Abdul Rahman, Khan Bahadur A. F. M.
Abdur Rahman Siddiqi, Mr.
Abdur Rasheed, Maulvi Md.
Abdul Metaleb Malik, Dr.
Abdur Rauf, Khan Bahadur Shah.
Abdus Shaheed, Maulvi Md.
Abul Hashim, Maulvi.
Abul Hossain Ahmed, Mr.
Abul Quasem, Maulvi.
Attab Ali, Mr.
Ahmed Ali Mridha, Maulvi.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Ashrafali, Mr. M.
Awlad Hossain Khan, Khan Bahadur Maulvi.
Badruddoja, Mr. Syed.
Bell-Hart, Miss P. B.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Anukul Chandra.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca.)
Fazlur Rahman, Mr. (Hymoosingh).
Gladding, Mr. D.
Gomes, Mr. S. A.
Griffiths, Mr. G.
Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Hamiduddin Ahmed, Khan Sahib.
Hashem Ali Khan, Khan Bahadur Maulvi.
Hasina Murshed, Mrs., M. B. E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Hirtzel, Mr. M. A. F.
Jalaluddin Ahmad, Khan Bahdur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawas Jah Syed.
Kennedy, Mr. I. G.
McGregor, Mr. G. G.
Mafizuddin Ahmed, Dr.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Miles, Mr. C. W.
Mohammed Ali, Khan Bahadur.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Nukunda Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustaqurrul Haque, Mr. Syed.
Nasarullah, Nawabzada K.
Patton, Mr. W. G.
Raikut, the Hon'ble Mr. Prasanna Deb.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sassoon, Mr. R. H.

Serajul Islam, Mr.
Sahebuddin, Mr. Khwaja, O.B.E.
Stark, Mr. A. F.
Sinclair, Mr. J. F.
Sircar, Babu Lalita Munda.
Smith, Mr. H. Brabent.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Yusuf Ali Choudhury, Mr.
Zaher Ahmed Choudhury, Maulvi.

The Ayes being 34 and the Noes 81, the motion was lost.

The motion of Mr. Md. Abul Fazl that in the first column of the Schedule, after item No. 22, the following new item be added, namely:—

"23. Tobacco including *biri* but not cigarettes or cheroots of any kind."

was then put and a division taken with the following result:—

AYES—34.

Abdul Hakeem, Mr.
Abdul Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Abul Fazl, Mr. Md.
Asimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Basu, Mr. Santosh Kumar.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Dutta Gupta, Miss Mira.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Hasan Ali Chowdhury, Mr. Syed.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Kumar, Mr. Atul, Chandra.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hossain, Mr.
Nausher Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Wahur Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—77.

Abdul Hafiz, Mr. Mirza.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Majid, Mr. Syed.
Abdul Wahab Khan Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rahman Siddiqi, Mr.
Abdur Rasheed, Maulvi Md.
Abdul Metaleb Malik, Dr.
Abdur Rauf, Khan Bahadur Shah.
Abdus Saheed, Maulvi Md.
Abul Hashim, Maulvi.
Abul Hossain Ahmed, Mr.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Ashrafuli, Mr. M.
Asiad Hossain Khan, Khan Bahadur Maulvi.
Badruddoja, Mr. Syed.
Bell-Hart, Miss P. B.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Anukul Chandra.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Qundir, Khan Bahadur Maulvi
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Gomes, Mr. S. A.
Griffiths, Mr. G.
Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Hamiduddin Ahmad, Khan Sahib.
Hashem Ali Khan, Khan Bahadur Maulvi.
Hasina Murshed, Mrs., M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Hirtzel, Mr. H. A. F.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
Kennedy, Mr. I. G.
Mafizuddin Ahmed, Dr.
Mandal, Mr. Jagat Chandra.
Manirudin Akhand, Maulvi.
Mohammed Ali, Khan Bahadur.

Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Musharruf Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawsal Haque, Mr. Syed.
Nasarullah, Nawabzada K.
Patton, Mr. W. C.
Raikut, the Hon'ble Mr. Prasanna Deb.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C.B.E.
Stark, Mr. A. F.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brabant.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 34 and the Noes 77, the motion was lost.

The motion of Mr. Sasanka Sekhar Sanyal that in column 1 of the Schedule, after item 22, the following be added, namely:—

"23. Tobacco.
24. Quinine.
25. Coarse wearing cloth.
26. Coarse blanket.
27. Kerosene oil".

was then put and a division taken with the following result:—

AYES—34.

Abdul Hakeem, Mr.
Abdul Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Abul Fazl, Mr. Md.
Azimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Basu, Mr. Santosh Kumar.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Dutta Gupta, Miss Hira.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Hasan Ali Choudhury, Mr. Syed.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Kumar, Mr. Atul Chandra.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hossain, Mr.
Nasher Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Nanmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Wahiur Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—76.

Abdul Hafiz, Mr. Mirza.
Abdul-Hakim Vikrampuri, Maulvi Md.
Abdul Majid, Mr. Syed.
Abdul Wahab Khan, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rahman Siddiqi, Mr.
Abdur Rashed, Maulvi Md.
Abdul Matalib Malek, Dr.
Abdur Rauf, Khan Bahadur Shah.
Abdus Shaheed, Maulvi Md
Abul Hashim, Maulvi.
Abul Hossain Ahmed, Mr.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Alimuzzaman Ahmed, Khan Bahadur Maulvi.
Ashrafali, Mr. M.

Asiad Hossain Khan, Khan Bahadur Maulvi.
Badruddoja, Mr. Syed.
Bell-Hart, Miss P. B.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Anukul Chandra.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Gomes, Mr. S. A.
Griffiths, Mr. C.
Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Hamiduddin Ahmad, Khan Sahib.
Hashem Ali Khan, Khan Bahadur Maulvi.
Hasina Murshed, Mrs., M. B. E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Hirtzel, Mr. M. A. F.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
McGregor, Mr. G. G.
Mafizuddin Ahmed, Dr.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Miles, Mr. C. W.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Mustharruf Hossain the Hon'ble Nawab, Khan Bahadur.
Mustagawtal Haque, Mr. Syed.
Nasaruliah, Nawabzada K.
Patton, Mr. W. C.
Raikut, the Hon'ble Mr. Prasanna Deb.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Shahabuddin, Mr. Khwaja, C.B.E.
Stark, Mr. A. F.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brabant.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 34 and the Noes 76, the motion was lost.

The motion of Mr. Syed Jalaluddin Hashemy that in the Schedule after item No. 22, the following new items be added, namely:—

"23. *Ghee* (of cow and buffalo).

24. Text-books, prize books, library books, English, Bengali, Urdu, Hindi, Persian, Arabic, Sanskrit, etc.

25. Piece-goods (*dhoti* and *sari*).

26. Tobacco (raw and manufactured *biri*, cigar, etc.)."

was then put and a division taken, with the following result:—

AYES—34.

Abdul Hakeem, Mr.
Abdul Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Abul Fazl, Mr. Md.
Ahmeddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Basu, Mr. Santosh Kumar.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Raj Narendra Nath.
Das Gupta, Babu Khagendra Nath.
Dutta Gupta, Miss Hiru.
Dutta Mazumdar, Mr. Nibaronda.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Hasan Ali Chowdhury, Mr. Syed.
Jalaluddin Hashmey, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Kumar, Mr. Atul Chandra.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hossain, Mr.
Nausher Ali, Mr. Syed.

Ramiuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Waliur Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—74.

Abdul Hafiz, Mr. Mirza.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Majid, Mr. Syed.
Abdul Wahab Khan, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rahman Siddiqi, Mr.
Abdur Rasheed, Maulvi Md.
Abdul Motaleb Malik, Dr.
Abdur Rauf, Khan Bahadur Shah.
Abdus Shaheed, Maulvi Md.
Abul Hashim, Maulvi.
Abul Hosain Ahmed, Mr.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Affazuddin Ahmed, Khan Bahadur Maulvi.
Ashrafali, Mr. M.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Badruddoja, Mr. Syed.
Bell-Hart, Miss P. B.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Anukul Chandra.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Gomes, Mr. S. A.
Griffiths, Mr. C.
Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Hamiduddin Ahmad, Khan Sahib.
Hasina Murshed, Mrs., M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David
Heywood, Mr. Rogers.
Hirtzel, Mr. H. A. F.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kasem Ali Mirza, Sahibzada Kawan Jah Syed.
McGregor, Mr. G. G.
Mafizuddin Ahmed, Dr.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Miles, Mr. C. W.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustaquesal, Haque, Mr. Syed.
Nasarullah, Nawabzada K.
Patton, Mr. W. C.
Raikut, the Hon'ble Mr. Prasanna Deb.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Mashusudan.
Shahabuddin, Mr. Khwaja, C.B.E.
Stark, Mr. A. F.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brabant.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 34 and the Noes 74, the motion was lost.

Mr. SPEAKER: Mr. Surendra Nath Biswas's amendment about paper is included in the amendment of Mr. Maqbul Hossain (No. 233), which I am now going to put to vote.

The motion of Mr. Maqbul Hossain that after item No. 22, in column 1 of the Schedule, the following be added, namely:—

"23. Tobacco.
24. Cloths (cotton).
25. Spices.
26. Umbrella.
27. Books.

28. Paper.
29. Kerosene oil.
30. Bamboos.
31. Jute (raw).
32. Thatching straw."

was then put and a division taken with the following result:—

AYES—33.

Abdul Hakeem, Mr.
Abdul Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Abul Fazl, Mr. Md.
Asimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Basu, Mr. Santosh Kumar.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Dutta Gupta, Miss Mira.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Hasan Ali Chowdhury, Mr. Syed.
Jonab Ali Mazumdar, Maulvi.
Kumar, Mr. Atul Chandra.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hossain, Mr.
Nausher Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Wahid Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—69.

Abdul Hafiz, Mr. Mirza.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Majid, Mr. Syed.
Abdul Wahab Khan, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rahman Siddiqi, Mr.
Abdur Rasheed, Maulvi Md.
Abdul Metaleb Malik, Dr.
Abdur Rauf, Khan Bahadur Shah.
Abdus Shaheed, Maulvi Md.
Abul Hashim, Maulvi.
Abul Hossain Ahmed, Mr.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Altafuddin Ahmed, Khan Bahadur Maulvi.
Ashrafali, Mr. M.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Badruddoja, Mr. Syed.
Bell-Hart, Miss P. B.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Anukul Chandra.
Farhad Raza Chowdhury, Mr. M.
Farhat Banu Khanam, Begum.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gomes, Mr. S. A.
Griffiths, Mr. G.
Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Hamiduddin Ahmed, Khan Sahib.
Hasina Murshed, Mrs., M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Hirtzel, Mr. M. A. F.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
McGregor, Mr. G. G.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Miles, Mr. C. W.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Mushorruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawsal Haque, Mr. Syed.
Nasarullah, Nawabzada K.
Patton, Mr. W. G.
Raikut, the Hon'ble Mr. Prasanna Deb.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Shahabuddin, Mr. Khwaja, C.S.I.E.

Stark, Mr. A. F.
Sinclair, Mr. J. F.
Sirdar, Babu Lilia Munda.
Smith, Mr. H. Brabant.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.

The Ayes being 33 and the Noes 69, the motion was lost.

Mr. SPEAKER: This disposes of Mr. Biswas's amendment regarding "paper" also.

Mr. ABDUL WAHAB KHAN: Sir, in view of the definite assurance given by the Hon'ble the Finance Minister that an adequate sum——

Mr. SPEAKER: You need not advance any argument.

Mr. ABDUL WAHAB KHAN: Very well, Sir. I beg leave of the House to withdraw my amendment.

The question that leave be granted to Mr. Abdul Wahab Khan to withdraw his motion that in column 1 of the Schedule, after item 22, the following new item be added, namely:—

"23. Coarse cloths (*dhuti*, *sari*, *lungi*, *gamcha*, long cloth, *setbet* and *markin* cloth) of 22 to 40 counts yarn."

was then put and a division taken with the following result:—

AYES—72.

Abdul Hafiz, Mr. Mirza.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Majid, Mr. Syed.
Abdul Wahab Khan, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rahman Siddiqi, Mr.
Abdur Rasheed, Maulvi Md.
Abdul Motaleb Malik, Dr.
Abdur Rauf, Khan Bahadur Shah.
Abdus Shaheed, Maulvi Md.
Abul Hashim, Maulvi.
Abul Hossain Ahmed, Mr.
Abul Quasem, Maulvi.
Ahmed Ali Giridhi, Maulvi.
Alimuddin Ahmed, Khan Bahadur Maulvi.
Ashrafuli, Mr. M.
Azizul Hossain Khan, Khan Bahadur Maulvi.
Badruddoja, Mr. Syed.
Bell-Hay, Miss P. E.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Asoknl Chandra.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Gomes, Mr. S. A.
Griffiths, Mr. G.
Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Hamiduddin Ahmed, Khan Shaib.
Hasina Murshed, Mrs. M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Hirtzel, Mr. H. A. F.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kasem Ali Mirza, Sahibzada Kawas Jah Syed.
McGregor, Mr. G. G.
Mafizuddin Ahmed, Dr.
Mandal, Mr. Jagat Chandra.
Manirnddin Akhand, Maulvi.
Miles, Mr. G. W.
Morgan, Mr. G., O.I.E.
Moslem Ali Mollah, Maulvi M.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi

Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Nukunda Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawai Haque, Mr. Syed.
Nasarullah, Nawabzada K.
Patton, Mr. W. G.
Raikut, the Hon'ble Mr. Prasanna Deb,
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Saheb-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Sahabuddin, Mr. Khwaja, C.B.E.
Sinclair, Mr. J. F.
Sirdar, Babu Lilta Nanda.
Stark, Mr. A. F.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.

NOES—33.

Abdul Hakeem, Mr.
Abdul Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Abul Fazl, Mr. Md.
Asimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Basu, Mr. Santosh Kumar.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Dutta Gupta, Miss Mira.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Hasan Ali Chowdhury, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Kumar, Mr. Atul Chandra.
Kundu, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Manirazzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Nausher Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Wahiur Rahman, Maulvi.
Zaman, Mr. A. M. A.

The Ayes being 72 and the Noes 33, the motion by leave of the House was withdrawn.

Mr. SASANKA SEKHAR SANYAL: Sir, yesterday you were good enough to say that the House would sit till 8-15 p.m. only——

Mr. SPEAKER: I have not yet put the clause.

Mr. SASANKA SEKHAR SANYAL: Sir, we simply want to know how long we are going to sit. We are going to assist you in the disposal of the Schedule. Sir, are you going to take up the third reading to-night?

Mr. SPEAKER: Yes.

Mr. SASANKA SEKHAR SANYAL: We have no objection, but we want to know how long the House will sit.

Mr. SPEAKER: It depends on you.

Mr. SASANKA SEKHAR SANYAL: The difficulty is this. Let it not be understood that since it is late in the night we shall have to hurry up the matter. We want to do full justice to the matter.

The question that the Schedule stand part of the Bill was then put and agreed to.

Preamble.

Mr. SPEAKER: All the amendments to the Preamble are out of order.

Mr. SURENDRA NATH BISWAS: Sir, may I be allowed to make my submission with regard to my amendment? I would like to draw your attention to the Statement of Objects and Reasons where the purpose is clearly defined.

Mr. SPEAKER: I have seen it, but your motion has gone much beyond what is in the Preamble.

Mr. SURENDRA NATH BISWAS: Sir, if you go through the Statement of Objects and Reasons, you will find that the purpose is not merely to increase the revenue of the province, but the purpose is to finance further beneficent schemes for the economic improvement of the province for which there has been an insistent demand in the House and which the Ministry feel cannot be postponed. What I want to submit is that the Ministry can only induce the members of the Coalition Party to agree to the passage of the Finance (Sales Tax) Bill on the understanding that this money will be spent for nation-building departments—that is in the Statement of Objects and Reasons. It is not the case of the Hon'ble Finance Minister to increase the provincial revenues for any purpose.

Mr. SPEAKER: You have to satisfy me not on that ground, but how it is relevant. On the merit of the case, you have got a good case, but how is it relevant? Where is education mentioned? Where is the establishment of rural charitable dispensaries mentioned? Where is rural water-supply mentioned?

Mr. SURENDRA NATH BISWAS: Sir, in my amendment I have mentioned only some and I have said "similar other nation-building activities."

Mr. SPEAKER: As a matter of fact, I carefully considered it, and I might say that if the members had framed their amendments in terms of the exact language of the Statement of Objects and Reasons, they would have probably been admissible.

The question that the Preamble stand part of the Bill was then put and agreed to.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, I beg to move that the Finance Sales Tax Bill, 1941, as settled in the Assembly, be passed.

Maulvi ABU HOSSAIN SARKAR: Sir, before I speak on the Bill itself, I must thank the Hon'ble Finance Minister for accepting at least some of the suggestions put forward from this side of the House. For example, in the second reading of the Bill, I suggested on behalf of my Party that religious books such as the Holy *Koran*, the *Hadis* the *Gita* and the Bible should be exempted from the operation of this Bill, and he has been kind enough to accept that suggestion. Another suggestion which I made at that time was that tobacco should be exempted from the operation of this Bill. Unfortunately he could not see his way to accept the suggestion in full. But he accepted only a part of it; he exempted the tobacco for the *hookah*. I would have been very glad had he seen his way to exempt *biri* and tobacco for *biri* also. Unfortunately he took another view and he could not exempt that commodity.

Now, Sir, we opposed this Bill from the very beginning, and it is now going to be passed into law. It is, if I may be allowed to use the term, the most hateful Bill, the most pernicious Bill, the most ill-advised Bill, brought forward by this Government, at a time when the world is in a turmoil—nobody knows what will be the effect of it—at a time when it is generally expected that the economic condition of the country will go from bad to worse. At this stage to bring forward a Bill of taxation which ultimately will fall on the poor masses is very pernicious. The Hon'ble Finance Minister expected that he would raise the standard of living of the masses. But unfortunately if he goes on taxing these poor people he will rather lower their standard.

Now, Sir, there is another question that has to be considered very seriously. What will he do with this money? There are various suggestions from this side of the House as well as from the side of the Coalition Party that this money should be earmarked for nation-building departments. Unfortunately, save and except a small assurance, no broad line has been made out for that purpose. Mr. Speaker, allow me to give two instances only from the budget presented by the Hon'ble Finance Minister to show that his assurance is rather not assuring to us at least. For example, he will spend more than Rs. 20,000 for the improvement of goats. I draw your attention, Mr. Speaker, and through you, the attention of the whole House to these two items only from the proposed budget. As I have already said, Sir, the Hon'ble the Finance Minister proposes to spend more than Rs. 20,000 for the improvement of goats. What he will really do with this big sum, I for myself do not know. He has provided

Rs. 20,000 for the construction of buildings in connection with this goat improvement scheme and another Rs. 500 for the improvement of goats. This reminds me of a story of a devotee of Calcutta who hired Bengali labourers in order to feed his domestic bugs so that he may attain heavenly bliss in after-life. Similarly, Sir, the Hon'ble the Finance Minister by taxing the poor people is having a share of their hard-earned money; and with that money what is he trying to do? I think he is trying to improve goats, belonging to whom I do not know. If the Hon'ble the Finance Minister says at this stage that he will distribute this money amongst his devoted followers of the Coalition Party, I should have no objection.

Then, Sir, there is another item of expenditure to the extent of Rs. 8,00,000. He is spending eight lakhs of his precious money as doles to some Government servants, who are, it is well known, already overpaid. (The Hon'ble Mr. H. S. SUHRAWARDY: Do you mean to say that the *chaprassis* are overpaid?) Sir, he is going to distribute as dearness allowance or as a favour this sum of Rs. 8 lakhs amongst some of the Government servants. (The Hon'ble Mr. H. S. SUHRAWARDY: You are speaking against the poor *chaprassis*!) You have not mentioned anywhere in the budget that you will distribute these sums to the poor peons and *chaprassis*. If you had done so, I would not have objected. But you have stated, some officials of Government. When the poor people in the country are not getting two square meals a day and those poor people are on the top of that being taxed, you are now going to distribute favours to your subordinate officers who will help you to exploit this country in collecting this pernicious tax.

Then, Sir, the Hon'ble the Finance Minister boasts that he is getting good support from the country and that whenever he goes to the countryside, lakhs of people come forward to support his measure. I shall give, Mr. Speaker, an instance of how he faces a crowd. When he goes to a public meeting, you will find him not in his neat and clean European gentleman's dress, but you will find him in his *pyjamas* and flowing robes, surrounded by Maulanas and Maulvis who will begin showering upon him benedictions and also epithets which are generally attributable to the Prophet.

Mr. SPEAKER: Mr. Sarkar, I am sorry to interrupt you, but I have to do so, because you are speaking about something which is wholly irrelevant to the issue.

Maulvi ABU HOSSAIN SARKAR: Sir, the Hon'ble Minister has said that he is being supported by lakhs of people in this measure. I was going to explain that the public did not support him, but he managed to get their support by trickery and other questionable means

Mr. SPEAKER: But how is it relevant now when we are having the third reading of the Bill? You can only speak on the clauses of the Bill and on the Bill as a whole as well, as it is going to be finally passed, but you cannot bring in extraneous matters on this issue.

Maulvi ABU HOSSAIN SARKAR: I am challenging him for his assertion that he has got the support of the public behind him.

Mr. SPEAKER: No, you cannot do that.

Maulvi ABU HOSSAIN SARKAR: I submit, Sir, he has got no public support to his measure. It has been opposed by everybody. Whenever he goes out to address public meetings in support of his measure and begins to speak and the people show some signs of unrest, at once the Maulanas and Maulvis begin to cry *"Allah-o-Akbar,"* and thereby he controls the signs of unrest. This is the process by which he is getting his support from the public. Let him go out to the country alone as simple Mr. Suhrawardy, and not as the Hon'ble the Finance Minister of Government, unaccompanied by any police or any Maulana or Maulvi, and then we shall see whether he gets real support or opposition to his measure. By duping the innocent people in this way, he gets his alleged support. He goes out to the country-side as the protector of Islam——

Mr. SPEAKER: I am sorry, Mr. Sarkar, I shall have to stop you if you go on speaking in that vein. This is after all a matter which is not relevant to the third reading of this Bill. Your point now is to make out a case why this Bill should or should not be passed in its final form. But whether Mr. Suhrawardy is a despicable creature or a most lovable person is wholly irrelevant.

Maulvi ABU HOSSAIN SARKAR: Exactly for the reason that this Bill should not be passed that I have submitted that the people of this province from the agriculturist and the day-labourer to the rich landlords and merchants are all opposing this measure. But the Hon'ble Minister has asserted that he has been getting the support of the public——

Mr. SPEAKER: But I have never heard him say that he has got the support of lākhs and lakhs of people.

Maulvi ABU HOSSAIN SARKAR: I submit, Sir, that this Bill should not be passed into law as it is not liked by any section of the people of this country.

At this stage, Sir, when the people are in a helpless position for the prevailing low price of jute, when there has been a failure of crops as a result of which we apprehend that a big famine may overtake the country, the Hon'ble the Finance Minister is rewarding them with a piece of legislation which will ruin them in the very near future. There is already a further indication of the price of jute going down, and nobody knows how far it will go. The income of the people is rapidly falling, and if in spite of all these things, the Hon'ble the Finance Minister goes on imposing taxes one after another on the people, the country will certainly not prosper, but we will have to face an impoverished tenantry rendered so on account of the existence of this Ministry.

With these words, Sir, I oppose the passing of this Bill in its final form.

Mr. SATYA PRIYA BANERJI: Mr. Speaker, Sir, I rise to oppose the passage of the Bill. The people of Bengal will undoubtedly be beholden to the present Ministry for the many reactionary measures that stand to their credit, or rather discredit, and it is a bare truth to say that the Bengal Sales Tax Bill will stand out in bold relief as one of the most reactionary of those measures. I realise, Sir, that the scope of taxation for the purpose of raising revenue by the Provincial Governments under the Government of India Act is very limited and is not at all extensive, and I do not deny that of the many sources of revenue that of the Sales Tax is one of the most productive, and it is no wonder that the Finance Minister has caught hold of this taxation and brought it before us for acceptance.

Sir, I have often asked within myself why this particular tax has been singled out; why have not luxuries been taxed; why the palatial buildings of Calcutta have not been taxed, and why other sources of taxation under the Government of India Act, 1935, have not been tapped before this much maligned Bill has been taken into consideration. It may be that the avidity to choose this tax as an additional source of revenue has been actuated by the desire of the Finance Minister to satisfy and placate his white masters, members of the European Group, whose attitude, so far as this Bill is concerned, has undergone a curious metamorphosis at this stage of the Bill. But perhaps I forget the words of one of the most incisive of modern writers I mean, George Bernard Shaw, that the Englishman does everything on principle. When he bullies you he does it on manly principle; when he robs you he does it on business principles; when he enslaves you he does it on imperial principles; when he supports his King he does that on loyal principles, and when he cuts off his King's head he does it on republican principles. ("Hear! hear!"

from Opposition Benches.) He attacks the Bill perhaps on just principles and now supports it perhaps on pragmatic principles. ("Hear! hear!" from Opposition Benches.) The watchword of the Englishman is always duty, and he never forgets that the nation which lets its duty get on the opposite side to its interest is irretrievably lost.

Sir, let me now come to the Bill and deal with it historically, theoretically and from the practical point of view. Historically, Sir, this Bill is not new. It has been tried from time to time in many countries and has been eventually dropped. In the remote past, Egypt, the City States of Athens and Rome had it. In the middle ages in some provinces of France there was this form of taxation prevalent. In Spain the Sales Tax, known as "Alcavala," has attained some notoriety on account of the observations of Adam Smith in his classic book "Wealth of Nations." The Spanish economists of the time were never tired of calling attention to the enormities and the unfortunate economic consequences of Alcavala; some writers have gone even so far as to say that one of the chief causes of the downfall of Spanish economy in the later middle ages was the existence of this general Sales Tax. In the sixties of the 19th century as a consequence of the Civil War in America they had taken recourse to this form of taxation, but it was later on abandoned on account of its effects on production. Italy also at one time thought of introducing this tax, but had to reject it for fear of its disastrous economic consequences. Attempts were made towards the end of the 19th century and at the beginning of the 20th, namely, in 1881, 1893 and 1906, to introduce this tax in Germany on behalf of the then Government, but the Reichstag refused to accord its sanction. England has until very recently resisted this form of taxation. The Cunliffe Committee which was appointed in 1918 to consider the post-war economic conditions of England rejected this form of taxation. The Colwyn Committee of 1927 on national debt and taxation summarily dismissed it as not being appropriate to the conditions of England. It is only during the present war that she had to impose this tax in the form of a Purchase Tax with the deliberate intention of reducing consumption at home so that all its resources may be husbanded for war purposes.

The last Great War which raised amongst us many high hopes of ushering a new world order on the ruins of the old but finally ended in the maintenance of *status quo* compelled some of the major belligerent States to rediscover in their state of desperation the Sales Tax in their attempts at bringing order and harmony and cosmos out of anarchy, disorder and chaos in their national economy as an emergency measure. Germany introduced it in 1918, but tried to remove the inequality attendant on its imposition by taxing the services, Leistungen as they call it, and by imposing an additional and higher tax on the sale of luxuries, and allowing it to remain in force only for five years. France also imposed this tax after all other sources of

taxation had been exhausted, namely, a high income-tax, a high excess profits tax and a high inheritance tax had been tried to their utmost capacity; still it created such a stir and discontent amongst the businessmen and public of France that on one occasion one million and a half shop-keepers proclaimed a *hartal* as a protest against this tax. Quite recently to face the emergent situation arising out of the trade depression of 1929, some of the States of America also had to introduce this tax, because the normal sources began to dry up as a result of the depression, and new sources of revenue had to be explored to continue the social services. But the evil effects of this tax began to manifest themselves and to counteract inter-State competition a new form of tax, namely, Use Tax, has been introduced in some States and others are thinking of doing away with this tax altogether.

Theoretically, Sir, this tax has no justification. Expenditure as a basis of taxation has always been considered unsatisfactory. It is regressive, whereas according to all canons of modern public finance, taxation should be progressive. It will affect the poor more adversely than the rich, and the result will be that the cost of living will be higher and the standard of living consequently lower. It will lead to rising prices and consequently wage disturbances causing industrial unrest and class conflicts.

From the practical point of view again this tax cannot be supported. It will handicap this province in its competition with the adjoining provinces. It will handicap the smaller industries, inasmuch as raw materials of bigger registered industries will be exempt from taxation, whereas raw materials of small industries will be taxed. It will entail an additional cost to the businessmen, many of whom are illiterate, and do not employ any paid staff now, but will be compelled to do so under the Bill. It will mean additional expenditure on the part of the Government which may or may not be commensurate with the anticipated revenue. It will be a source of vaxation, annoyance and harassment to the traders. It will be a source of corruption and bribery.

I will perhaps be confronted by the Hon'ble Mr. Suhrawardy, who makes a parade of the monopoly of conceiving nonsense and delivering the same in a magnified form ("Hear! hear!") on the floor of the House with the example of Madras. I know, Sir, Madras has introduced this tax, but it must be said to the credit of its ex-Premier, Mr. Rajagopalachariar, that he made out an unanswerable case. There it was not an additional burden on the people; it was only a substitute for a tax on liquors which was eating into the very vitals of the society and was therefore helping to lay a solid foundation for nation-building. The Hon'ble Mr. Suhrawardy in his Statement of Objects and Reasons has laid down that "the present resources of the Government of Bengal are not sufficient to enable them to maintain the natural development of the programme of nation-building activities that are already in progress and for the purpose of financing the

further beneficent schemes for the economic improvement of the province for which there have been insistent demands in the House and which the Ministry feel cannot be postponed, additional revenues are essential". May I ask the Hon'ble the Finance Minister in all seriousness and with all the earnestness and emphasis that I can command what the natural development of the programme that is non-existent will be? Does he really want us to believe that out of nothing, as if by a magic wand, will come out something, out of chaos will come cosmos; out of disorder will come order? May I ask him, does it stand to reason and common-sense to ask for money for further beneficent schemes for the economic improvement of the province when the House has no idea of what the schemes will be like, on the contrary, has every reason to believe, from the past conduct of the present Government in not being able to utilise money already granted for nation-building activities and thus allowing them to lapse or surrender or to be diverted for some other purposes, that the money raised will either be not spent or misspent. If, Sir, nation-killing is a part of the programme of nation-building, surely this Bill will go a very great way to serve that purpose and the people of Bengal have to thank the Coalition Party for it.

Sir, we of the Opposition tried our utmost to make the best of a bad job. We tried to delete or improve upon the objectionable clauses of the Bill. We tried to reduce the rate of tax. We tried to make it a temporary measure. We tried to minimise the horrors of vexation, annoyance, and harassment under clause 12, we tried to make the list of exemptions more exhaustive, so that the burden on the already overburdened common people may be considerably lightened, but thanks to the vascillating attitude of the members of the Coalition Party all our attempts have so far proved futile.

Sir, the people of Bengal have been groaning under a heavy burden of taxation, the misrule and extravagance of the present reactionary Ministry for the last four years. Let it be spared from further taxation and misrule and further reckless extravagance which must of necessity follow as a result of this Sales Tax—a tax which bids fair to be the veritable last straw on the camel's back and a tax which has been characterised by one of the greatest of economists of the day Dr. Seligman in the following terms: "The general sales tax is a discredited remnant of an outworn system; it is essentially undemocratic in its nature and it would, if enacted, exaggerate rather than attenuate the present inequalities of wealth and opportunity." On these grounds, Sir, historical, theoretical and practical, I oppose the Bill. (Applause from the Opposition Benches.)

Mr. GIASUDDIN AHMED: মাননীয় সভাপতি মহোদয়, বর্ত্তমান বাংলা-দেশের যে রকম দুরবস্থা, তা বর্ণনা করবার বিশেষ কিছু প্রয়োজন আছে বলে আমি মনে করি না, তবে Sales Tax Billএর third readingএ

দু-একটী কথা না বলে পারছি না। ঠিক যে সময় পৃথিবীব্যাপি যুদ্ধের জন্য ভারতবর্ষের জনসাধারণের, বিশেষ করে বাংলা দেশের জনসাধারণের, দৈনন্দিন ব্যবহার্য্য জিনিষের মূল্য অনেক বেড়ে গিয়েছে; যে সময় এই কৃষি-প্রধান বাংলার কৃষকদের উৎপন্ন ফসল যা আছে তার মূল্য ক্রমশঃ দিন দিন কমে যাচ্ছে, বিশেষ করে পাট, যাহা বাংলার কৃষকদের একমাত্র অর্থকরী উৎপন্ন দ্রব্য, সেই পাটের মূল্য শোচনীয় ভাবে কমে গিয়েছে, এ কথা বোধ হয় কাহাকেও বোলে দিতে হবে না, ঠিক সেই সময় বাংলা গভর্ণমেণ্টের মাননীয় অর্থসচিব মহোদয় Sales Tax Bill নামে একটা বিল এনেছেন। প্রথম থেকেই আমরা এই বিলকে বাধা দিয়ে এসেছি, এবং তার কারণ ইতিপূর্ব্বে বহুবার আমাদের পক্ষ থেকে বর্ণনা করা হোয়েছে। আজও এ সম্বন্ধে আমার যা বক্তব্য, কৃষক-প্রজা দলের পক্ষ দেকে সেটা আমি স্পষ্ট কোরে বলে দিতে চাই। আজ যদি ইতিহাস কারো স্মরণ থাকে, তিনি একথা নিশ্চয়ই স্বীকার কোরবেন যে বাংলাদেশ বহু পূর্ব্বে শিল্প প্রধান দেশ বলে বিখ্যাত ছিল, এবং এখানে বহু প্রকারের শিল্পের প্রসার ছিল। কিন্তু, বিদেশী ইংরাজ এদেশে আসবার পর থেকে, এদেশের শিল্প জাত দ্রব্যের উপর taxএর পর tax বসিয়ে সমস্ত শিল্প ধ্বংস কোরেছেন। আজ বাংলার বর্ত্তমান মন্ত্রিমণ্ডলী ঠিক তাদের ইংরাজ প্রভুদের সেই নীতি সমর্থন করেই এই sales tax বসাচ্ছেন। ঠিক যে সময় আমরা আমাদের দেশের শিল্প কিছু কিছু গড়ে তুলছি, যে সময় নানারূপ শিল্প প্রতিষ্ঠান ও ব্যবসা বাণিজ্য গড়ে তুলবার চেষ্টা হোচ্ছে, সেই সময়, আমরা একথা বলতে বাধ্য হ'বো, যে তাদের ইংরাজ প্রভুদের ইঙ্গিতেই মন্ত্রিমণ্ডলী sales tax আমদানি কোরতে অগ্রসর হয়েছেন।

এই বিলে বলা হোয়েছে যে এদেশে দশ হাজার টাকা পরিমাণের যে সমস্ত জিনিষ তৈরী হবে তার উপর tax বোসবে। এ দেশে ছাতা, জুতা কাপড়, কাগজ, বিড়ী প্রভৃতি এমন অনেক জিনিষ আছে যাকে শিল্প দ্রব্য বলা যেতে পারে—এই সমস্ত দ্রব্য শুধু দশ হাজার টাকার কেন, অনেক বেশী টাকার উৎপন্ন হয়। এবং Joint Stock Company কোরে দেশের লোকেরা নানারূপ শিল্প গড়ে তুলতে চেষ্টা কোরছে তাতেও লাখ লাখ টাকার জিনিষ উৎপন্ন হবে। কেবল কৃষিকার্য্য দ্বারাই দেশকে কখন উন্নত করা যেতে পারে না। যতক্ষণ পর্য্যন্ত দেশের শিল্পের উন্নতি না হবে, ব্যবসা-বাণিজ্য গড়ে না উঠবে, ততদিন দেশের কোন প্রকৃত উন্নতি হতে পারে না। কাজেই এই sales tax দ্বারা সেই উন্নতির মূলে কুঠারাঘাৎ করা হোয়েছে এ কথা আমরা বলবো। শুধু তাই নয়, বর্ত্তমানে এই sales taxএর কি প্রয়োজন আছে সেটা আমরা গভর্ণমেণ্টকে জিজ্ঞাসা কোরতে চাই।

ইতিপূর্ব্বে, মন্ত্রিমণ্ডলী কার্য্যভার গ্রহণ করবার সঙ্গে সঙ্গে এই বাংলা দেশে বহু প্রকারের tax আমদানি কোরেছেন, কিন্তু, তাহাতে বাংলাদেশকে উন্নতির দিকে এক বিন্দুও অগ্রসর হতে দেখিনি। বরং এই মন্ত্রিমণ্ডলী বাংলা দেশের কার্য্যভার গ্রহণ করবার পর থেকেই বাংলার অবস্থা অত্যন্ত শোচনীয় হোয়ে পড়েছে, এবং ক্রমশঃ খারাপের দিকে চলেছে।

আমরা বাংলার জনসাধারণ বোলতে কৃষকদের বুঝি। সুতরাং যদি কৃষকদের দুরবস্থার কথা চিন্তা করা যায় তাহ'লে সকলেই বুঝতে পারবেন যে এদের tax দেবার ক্ষমতা মোটেই নেই।

এই Sales Tax Bill থেকে কিছু কিছু জিনিষ বাদ দেওয়া হয়েছে, সত্য, কিন্তু, এমন অনেক জিনিষ আছে যেগুলি কৃষকদের দৈনন্দিন জীবন ধরাণের অত্যন্ত প্রয়োজনীয়, সেগুলি বাদ দেওয়া হয়নি। মন্ত্রী মহোদয় একথা স্বীকার কোরেছেন যে এই সমস্ত tax consumerদের বহন কোরতে হবে। কিন্তু, consumer বোলতে আমরা কৃষকদের বুঝি, কারণ বাংলার জনসাধারণের মধ্যে শতকরা ৯৫ জন কৃষক।

Budget আলোচনা প্রসঙ্গে মাননীয় অর্থসচিব মহোদয় অত্যন্ত অহঙ্কারের সঙ্গে একটা কথা বোলেছিলেন, তার জবাব আমি দিতে চাই। সেটা হোচ্ছে এই তিনি বলেছিলেন যারা বর্ত্তমান পাটের জমি নিয়ন্ত্রণ আইনে বাধা দিচ্ছে, তারা জনসাধারণের শত্রু, কিন্তু, আমি বোলবো যাঁরা জনসাধারণের উপর taxএর পর tax বসাচ্ছেন তাঁরাই দেশের জনসাধারণের শত্রু, না যারা ট্যাক্স উঠিয়ে দিতে চায় তারাই শত্রু, সে বিচার জনসাধারণ কোরতে জানে। (cries of Hear, Hear) আজ কৃষকদের যদি শত্রু বলে কেউ থাকে, সে হ'ল বাংলার বর্ত্তমান মন্ত্রিমণ্ডলী, তারা জণসাধারনের শত্রু এবং ইস্‌লামেরও শত্রু। কারণ, তারা আজ কৃষকদের এবং জনসাধারণের প্রতিনিধি হিসাবে নিজকে পরিচয় দিয়ে তাদেরই উপর ট্যাক্সের পর ট্যাক্স বসাবার ব্যবস্থা কোরছেন। বিশেষ করে Sales Taxএর দ্বারা আমাদের কোরাণ এবং হাদিস্‌ এর উপর ও প্রকারান্তরে ট্যাক্স বসাবার ব্যবস্থা হোচ্ছে। কারণ এই ট্যাক্স থেকে "কাগজ" কে বাদ দেওয়া হয়নি। কাজেই আমরা জানতে চাই যখন কোরাণ, হাদিস্‌ লেখা হবে তখন কাগজের উপর হবে, না পূর্ব্বের ন্যায় পাথরের উপর হবে?

তারপর আমাদের গ্রামের জনসাধারণের অবস্থার কথা যদি একটু চিন্তা করেন তাহ'লে দেখবেন সেখানে পুরুষ এবং মেয়েছেলেদের পরণে উপযুক্ত কাপড় নাই, অতি কষ্টে যোগাড় কোরে তারা মোটা কাপড় পরে থাকে। মফঃস্বলে গরীবের মেয়েরা অনেক সময় কাপড় অভাবে ঘরের বাইরে আসতে পারে না। কিন্তু, আমরা দেখছি, এই গরীবের পরণের মোটা কাপড়ের উপরও ট্যাক্স বসানো হোচ্ছে। গরীব কৃষকদের উপর নির্ম্মম ভাবে এই যে ট্যাক্সএর ব্যবস্থা হোচ্ছে এর তীব্র প্রতিবাদ আমরা কোরছি। শুধু তাই নয়, এর দ্বারা ইস্‌লাম ধর্ম্মেরও ক্ষতি করা হোচ্ছে। কারণ মুসলমানদের কেহ যখন মারা যায় তখন তার মৃত দেহ ঢাকবার জন্য নূতন কাপড়ের প্রয়োজন হয়, তাকে কাফনের কাপড় বলে। অন্য শাস্ত্রে এই প্রকারের ব্যবস্থা আছে কিনা জানি না, কিন্তু, ইস্‌লামের শাস্ত্রে এটা আছে, যে, যদি কোন মুসলমান মারা যায় তাহ'লে কবরে নেবার আগে তাকে নূতন কাপড় অর্থাৎ কাফন দিতে হবে। অনেক গরীব মুসলমানের এই নূতন কাপড় বা কাফন কেনবারও পয়সা নাই। কাজেই কাপড়ের উপর থেকে ট্যাক্স বাদ দেওয়া উচিত ছিল। কিন্তু, আমাদের প্রতিবাদ সত্বেও সেটা বাদ দেওয়া হয়নি। সেইজন্য বোলছি এই Sales Tax দ্বারা জনসাধারণের প্রতি অত্যন্ত অন্যায় করা হচ্ছে। জনসাধারণের তরফ থেকে এই ট্যাক্স আমরা কিছুতেই সমর্থন কোরতে পারি

না। তারপর কৃষক, জনসাধারণের মোটা কাপড়, লুঙ্গি, গামছা, প্রভৃতি সামান্য জিনিষের দাম যদি বেড়ে যায় তা'হলে তাদের দুরবস্থা কি হবে সকলে একবার চিন্তা করুন। (Hon'ble Mr. H. S. Suhrawardy : তার উপর tax হবে না।) তা, যদি না হয় তাহলে আপনাকে ধন্যবাদ দিবো। কিন্তু, এ পর্য্যন্ততো দেখছি না যে এ সমস্ত জিনিষ বাদ দেওয়া হোয়েছে। কারণ, মৌঃ আব্দুল ওয়াহাব খান সাহেবের একটা প্রস্তাব ছিল, যে মোটা কাপড় ট্যাক্সের আওতা থেকে বাদ দেওয়া হোক, কিন্তু, আমাদের ভোট দেওয়া সত্ত্বেও সেটা পাশ হয়নি। কাজেই মাননীয় অর্থসচিব সহরওয়ার্দ্দী সাহেব যে বোলছেন ট্যাক্স হবে না, এটা আমরা বিশ্বাস কোরতে পারি না।

সবেমাত্র আমাদের দেশে শিল্প এবং ব্যবসা-বাণিজ্যের উন্নতির একটু চেষ্টা হোচ্ছে আর সেই সময় একটা sales-tax বসাবার ব্যবস্থা হোচ্ছে। ট্যাক্স আমরা কেনো দেবো সে প্রশ্ন আমরা কোরতে চাই। ইতিপূর্ব্বে বাংলাদেশে, যে সমস্ত ট্যাক্স কোরেছেন তার দ্বারা মন্ত্রিমণ্ডলী এমন কোন সুচিন্তিত পরিকল্পনা করেন নি যার দ্বারা জনসাধারণের উপকার হতে পারে। বর্ত্তমান মন্ত্রিমণ্ডলী প্রথম যখন Governmentএর কার্য্যের ভার হাতে নেন, তখন দেখেছি পাটের ট্যাক্স বা jute duty থেকে অনেক টাকা তাঁরা পেয়েছেন, এবং সেই টাকার দ্বারা বাংলার অশিক্ষিত জনসাধারণের Primary Educationএর ব্যবস্থা যাতে হয় সেইটা আমরাচেয়ে ছিলাম, কিন্তু তার কোন ব্যবস্থাই তাঁরা করেননি বরং আরও শিক্ষা-কর বসান হোচ্ছে। কাজেই আমরা বোলবো ইতিপূর্ব্বে যে সমস্ত ট্যাক্স আমদানি কোরেছেন, এবং ইতিপূর্ব্বে যে সমস্ত টাকা তাঁরা পেয়েছেন তা নিয়ে তাঁরা অপব্যবহার কোরেছেন। এই sales-tax নিয়েও তাঁরা অপব্যবহার কোরবেন তাতে সন্দেহ নাই। কারণ, পূর্ব্বে যদি দেখতাম যে তাঁরা ট্যাক্সএর দ্বারা টাকা নিয়ে জনসাধারণের উপকার কোরেছেন তাহ'লে বুঝতাম যে এই ট্যাক্সের দ্বারা জনসাধারণের একটা কোন উপকার হবে, কিন্তু তা তাঁরা করেননি। ইতিপূর্ব্বেও বলেছি, এখন আবার জিজ্ঞাসা করতে চাই, এ পর্য্যন্ত যে সব Committeeর নামে হাজার হাজার, লাখ, লাখ টাকা খরচ করা হোয়েছে তাদের দ্বারা আমাদের কি উপকার হোয়েছে? এমন অনেক committee তাঁরা কোরেছেন যার পিছনে বহু টাকা খরচ হোয়েছে অথচ তার report এখনও পর্য্যন্ত বেরোয়নি। সুতরাং দেখা যাচ্ছে বহু টাকা অযথা খরচ হোয়ে যাচ্ছে কিন্তু, জনসাধারণ তার দ্বারা কোনই উপকার পাচ্ছে না। কৃষি-মন্ত্রী মেহোদয় ছেলেখেলার মত যে সমস্ত কাজ কোরছেন তার মধ্যে দেখা যায়, তিনি সাত লাখ টাকা খরচ করে পাটের জমির একটা ভুল record তৈরী করেন। সেটা ভুল প্রতিপন্ন হওয়ার পর পুনরায় বহু লাখ টাকা খরচ করে যে record তৈরী কোরেছেন এবং যার উপর আইন হোয়েছে, সেই recordএও যে ভুল হোয়েছে সে কথাও তিনি স্বীকার কোরতে বাধ্য হোয়েছেন। কাজেই তাঁরা সমস্ত টাকা পয়সা misused কোরছেন সুতরাং আমরা আর ট্যাক্স দিতে প্রস্তুত নই। ইতিপূর্ব্বে আমরা বলেছিলাম এবং এখনও বোলছি গভর্ণমেণ্ট অফিসারদের মোটা বেতন ও মন্ত্রীদের বেতন কমান হো'ক, এবং সেখান হোতে টাকা সংগ্রহ করা হো'ক। কিন্তু, এ পর্য্যন্ত তাঁদের বেতন কমান হয়নি, বরং নিজেদের ভাতা বাবদ লাখ লাখ টাকা অযথা ব্যয় কোরছেন

যার জনসাধারণের উপর ট্যাক্সের উপর ট্যাক্স বসাবার ব্যবস্থা কোরছেন। আর আমি House এর বেশী সময় নিতে চাই না, কারণ আরো বহু বক্তা আছেন। আমি আমাদের পক্ষ থেকে, বিশেষ করে কৃষক-প্রজাদলের পক্ষ থেকে অত্যন্ত তীব্রভাবে এই ট্যাক্সের প্রতিবাদ জানাচ্ছি। ইতিপূর্ব্বেও জানানো হোয়েছে এবং এই third reading এও প্রতিবাদ জানিয়ে আমার বক্তব্য শেষ কোরছি।

Mr. SARAT CHANDRA BOSE: Mr. Speaker, my honourable and esteemed friend Mr. Satyapriya Banerji has in a most learned and instructive speech explained to the House the grounds of our opposition to this most iniquitous measure. I feel that it is beyond my power to add to the beauty or the force of what he said. I shall only endeavour to add a few homely words of my own and place before the House certain other considerations as to why we should not support this measure. In the course of my speech dealing with the budget I expressed disapproval of the Government's taxation proposals and made it quite clear to the House that we are most strongly opposed to granting them powers to levy any tax in the present circumstances. If I may remind the House, in that connection I set forth certain reasons—the principal among them being, firstly, that the Government had shown no mature plan or scheme on nation-building activities; secondly, that many grants which Government had provided in the past had lapsed owing to lack of definite plans, according to the admission of the Finance Minister himself; thirdly, that Government had followed a policy of giving out petty doles; and last but not least, that Government had used many grants quite frankly, as the budget estimates and the totals show, as a form of patronage, particularly communal patronage, showing themselves to be highly discriminatory in the distribution of those grants.

Sufficient particulars were given by me on that occasion in my speech to make a repetition of those particulars unnecessary. In the light of our experience in the past and the plain lack of definition in the Government's existing schemes I consider, Sir, that it would be dangerous to put more money into Government's hands or to give them powers of further taxation. In connection with any proposal for further taxation, the Government have to satisfy two criteria before they can lay any claim to our support. First of all, they, must put before the Legislature and the people a clear-cut programme of social and economic reconstruction based and planned on sound economic lines. So far, whenever pressed on this point, the members of the Government have resorted to vague generalities. This must give place, if our support is wanted, to work on a planned basis. We want concrete guarantees and not illusory promises.

Secondly, the Government must satisfy us about the merits of their proposal and the urgent necessity of a Sales Tax. A Sales Tax, it

must be conceded, is not an ideal impost; it is a form of indirect taxation, admittedly regressive in character. It should be resorted to only in the case of extreme necessity, as has been done in Great Britain to meet the special needs of the war. Since war conditions comparable to the state of affairs in Great Britain do not exist in Bengal, the Government should satisfy the Legislature and the people at least by telling them how the revenue raised will be expended and what benefits it is calculated to bring to the people at large. Generally speaking, Sir, there are many conditions which the Government should fulfil before bringing forward a taxation measure. They should explain what the position of their finances is at the moment, the extent of the deficit and the new schemes they want to undertake, the estimated expenditure on those schemes, and then and only then the ways and means by which additional revenue can be raised. Only when those conditions have been satisfied, will the public be in a position to judge whether, firstly, the schemes proposed are necessary, desirable and, further, so urgent that they cannot be postponed even in the present abnormal times; and secondly, that the measures proposed for raising additional revenue are the best for the purpose. Just to levy imposts for the purpose of augmenting revenue with the idea, when money has been so raised, to undertake the execution of ameliorative measures, is not only a parade of lamentable ignorance of the first principles of public finance but, what is worse, is also bad policy altogether. For, if the funds are there, Government may embark upon schemes hastily and without sufficient preparation. The pressure of party members on such funds will also be great and may well prove to be altogether unhealthy. Instead of repeating cheap political platitudes, as the Finance Minister has done in the course of the debate on the Sales Tax, he would have been well advised to state precisely what are the big things he intends to do in a big way before he presented the Legislature with proposals for a fresh levy. The Government, I must maintain, have done nothing along this line. The Finance Minister, it is true, has attempted to draw a terrifying picture of deficit, but we have good reason to believe that it has been overdone.

As to the objects on which the money is to be spent he is, as usual, delightfully vague. The declared object of the Government is to raise additional revenue—to quote the Finance Minister's own words—to enable them to maintain the natural development of the programme of nation-building activities already in progress and for the purpose of financing the further beneficent schemes for the economic improvement of the province. High-sounding words those no doubt, but we have seen what the record of this Government's nation-building activities has amounted to in the past. We are altogether in the dark about the future. What the Government really want from us is a blank cheque or an overdraft. We are not going to take their word for it. If the Government had introduced the measure after demonstrating its extreme

urgency or after revealing its specific purpose, we would certainly have given it due consideration. The Government have done nothing of the kind and I maintain, Sir, they deserve no support.

Now, let me examine for the moment the two grounds on which the Sales Tax Bill is going to be passed into law. The grounds are, firstly, covering the estimated deficit and balancing the budget; secondly, securing more money for the nation-building departments. Neither of the two alleged grounds has been made out in the course of the debate on the Bill. We have said in connection with the budget, and we repeat it to-day, that much of the estimated deficit is illusory inasmuch as it is calculated on under-estimation of receipts and an over estimation of expenditure, not only of the current but also of the coming year. And so far as securing additional funds for the nation-building departments is concerned, we take our stand not only on the fact that though this Government had ample resources during the opening years of Provincial Autonomy they failed miserably year after year to plan and to put into operation any comprehensive scheme of nation-building. Instead of addressing themselves to nation-building, the Government allowed the non-nation-building departments to expand more than the nation-building ones. As my esteemed and honourable friend Rai Harendra Nath Chaudhuri said in the course of his budget speech, since the introduction of the present reforms, the Government have allowed expenditure on departments other than nation-building to increase by a much larger figure than 134 lakhs which is now calculated as the prospective deficit. Even now, of the 80 lakhs of new expenditure proposed in the coming year, nearly 45 lakhs or 46 lakhs will go to the increase of expenditure on departments other than the nation-building departments, and if the calculated deficit is illusory to a great extent, I shall say that the cry of nation-building is even more largely illusory. We, therefore, maintain, Sir, that there is no substance whatever in either of the two grounds on which the Sales Tax Bill is proposed to be passed and passed in such an indecent hurry at a time when many of our sources of revenue are hit by the war and the resources of the country are being mercilessly drained for war purposes by the Centre. The voice of the people protesting against the imposition of such an iniquitous measure of taxation at such a time has unfortunately fallen on deaf ears.

Sir, I shall now deal with the practical results of the operation of the tax and on this question I have no doubt that the tax would lead to further lowering of the purchasing power and of the standard of living which, as everybody knows, is deplorably low in the existing conditions. In Great Britain the Purchase Tax has been resorted to partially with the object of discouraging expenditure on non-essential commodities in order to lighten the burden of industrial production at home and turn it wholly to war purposes. The second motive there has

been to induce the people to save. These considerations do not exist here. The immediate necessity of our expanding industries is to find a growing and an ever-growing circle of buyers and to raise the standard of living. In order to do this industrial products should be cheapened and people encouraged to spend. A Purchase Tax here is bound to have quite the opposite effect.

Sir, the next ground on which we oppose this measure is that there are many commodities which should not have been taxed at all. A glaring example of that is of books. In Great Britain, I desire to point out to the House, books have been totally exempted from the operation of the purchase tax and as everybody knows there is no customs duty in India on books imported from abroad. This exemption is granted on the ground of not interfering with the promotion of education and culture which are the intangible assets and riches of a great country. It is not enough to exempt text-books used in primary schools and certain religious books only. All books should have been exempted.

But, Sir, that is not all. When the Government were determined to proceed with the consideration of the Bill we proposed to limit the life of the Bill to three years, but the Government would not agree. We tried to secure exemption for small dealers and manufacturers and for that purpose we proposed to raise the taxable quantum higher, but again the Government would not agree. On the analogy of other countries we proposed to reduce the rate of taxation to start with, but again the Government would not agree. We moved amendments not to encourage the export of such finished goods as had no exportable surplus out of the province to the inconvenience of the consumers of the province, but again the Ministry would not agree. We suggested that the right to call for and inspect accounts was enough and that the taxing authorities should not be armed with the power of seizing and retaining the account books of dealers, but again the Government would not agree. We attempted to reduce the rigour of the penal clauses of the Bill but again the Government would not agree. The authors of the Bill would not only put a bar against civil suits, but will not provide even an appeal to officers with judicial experience as suggested from this side of the House. This new despotism, to use the language of a recent Lord Chief Justice of England, of making law by framing rules behind the back and without the approval of the Legislature still continues and is perpetuated in this Bill. Lastly, while the Government readily agreed to examine proposals coming from the European merchants of the city—possibly for a very important reason—they would not agree to the most reasonable proposals made from this side of the House. In these circumstances we cannot possibly agree or acquiesce in this measure which, according to us, is bound to add heavily to the existing tax burdens of the people and in such distressing

times we feel, Sir, that this measure will give no corresponding benefit to the people at large. Had the Government really the intention of devoting money to nation-building purposes, there was nothing to prevent them from declaring that clearly in the Preamble of the Bill but that even they have not dared to do. We therefore oppose the Bill and we ask the members of this Legislature who are the children of the soil and have come to represent the children of the soil here, we ask them in all seriousness not to be misled into passing such a burdensome measure which will after all prove to be the veritable last straw on the camel's back. Sir, we oppose the Bill because we feel that not only are the poor masses betrayed by this measure, but that the effect of the Bill will be that the province will be undone.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir,——

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, may I address a query to you?

The Hon'ble Mr. H. S. SUHRAWARDY: Is it on a point of order, Sir?

Mr. NIHARENDU DUTTA MAZUMDAR: In view of the nature of the discussion, may I address a query to you, Sir? Earlier at the time of the first reading, you were kind enough to tell me that full opportunity would be given to me or to any other labour member to express fully our point of view which we did not get at that time. Then you were good enough to give me that assurance. Therefore, Sir, may I request you to use your discretion and allow one speech from this side of the House before the debate is closed?

Mr. SPEAKER: I am sorry.

The Hon'ble Mr. H. S. SUHRAWARDY: Sir, the Labour Minister will speak.

All the points raised have been met by me earlier in the debate. Only there has been a little heavier application of misconception, misrepresentation, misconstruction and platitudes. I was congratulating myself that I had met the reasonable wishes of all sections of the House, but I find that my spirit of compromise has not been appreciated. So be it. I need only say that in this measure the taxation is very low, unduly low, lower than anywhere else, as this is a one-point tax and not a general sales tax. This taxation does not affect the poor adversely. (Cries of "Question", question" from the Opposition Benches.) The taxation will fall primarily on the middle classes and the rich and will be spent for the poor of the province to ameliorate

their conditions. (Cries of "Question, question" from the Opposition Benches.) Those who oppose the tax oppose measures for the benefit of the poor and let them think carefully before they oppose this measure. (Loud applause from the Coalition Benches.)

The motion of the Hon'ble Mr. H. S. Suhrawardy that the Bengal Finance (Sales Tax) Bill, 1941, as settled in the Assembly, be passed, was then put and a division taken with the following result:—

AYES—71.

Abdul Hafiz, Mir. Mirza.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Majid, Mr. Syed.
Abdur Rahman, Khan Bahadur, A. F. M.
Abdur Rahman Siddiqi, Mr.
Abdur Rasheed, Maulvi Md.
Abdul Motaleb Malik, Dr.
Abdur Rouf, Khan Bahadur Shah.
Abdus Shaheed, Maulvi Md.
Abul Hashim, Maulvi.
Abul Hossain Ahmed, Mr.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Ashrafali, Mr. M.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Bell-Hart, Miss P. B.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Mr. Anukul Chandra.
Farhad Raza Chowdhury, Mr. M.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D.
Gomes, Mr. S. A.
Griffiths, Mr. G.
Habibullah, the Hon'ble Nawab Bahadur K., of Dacca.
Hamiduddin Ahmad, Khan Sahib.
Hasina Murshed, Mrs., M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Hendry, Mr. David.
Heywood, Mr. Rogers.
Hirtzel, Mr. H. A. F.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
McGregor, Mr. G. G.
Mahzuddin Ahmed, Dr.
Mandal, Mr. Jagat Chandra.
Maniruddin Akhand, Maulvi.
Miles, Mr. C. W.
Morgan, Mr. G., C.I.E.
Moslem Ali Molla, Maulvi M.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Musharruf Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawsi Haque, Mr. Syed.
Nasarullah, Nawabzada K.
Patton, Mr. W. C.
Raikut, the Hon'ble Mr. Prasanna Deb.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Sahebe-Alam, Mr. Syed.
Salim Mr. S. A.
Sarkar, Babu Madhusudan.
Sahabuddin, Mr. Khawaja, O.B.E.
Stark, Mr. A. F.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Steven, Mr. J. W. H.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. J. R.
Walker, Mr. W. A. M.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.

NOES—33.

Abdul Hakeem, Mr.
Abdul Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Afifi Fazl, Mr. Md.
Ajimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Basu, Mr. Santosh Kumar.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Babu Khagendra Nath.
Dutta Gupta, Miss Mira.
Dutta Mazumdar, Mr. Niharendu.
Emdadul Haque, Kazi.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Hasan Ali Chowdhury, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Kumar, Mr. Atul Chandra.
Kundu, Mr. Nishitha Nath.

Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Manirauzzaman Islamabadi, Maulana Md.
Maqbul Hossain, Mr.
Nausher Ali, Mr. Syed.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Wahiur Rahman, Maulvi.
Zaman, Mr. A. M. A.

The Ayes being 71 and the Noes 33, the motion was carried.

Adjournment.

It being 9-40 p.m.—

The House was adjourned till 4-45 p.m. on Friday, the 7th March, 1941, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Friday, the 7th March, 1941, at 4-45 p.m.

Present:

Mr. Speaker (the Hon'ble Sir MUHAMMAD AZIZUL HAQUE, C.I.E., Khan Bahadur) in the Chair, 9 Hon'ble Ministers and 186 members.

STARRED QUESTIONS

(to which oral answers were given)

Arrest of Mr. Sudhir Das of Bengal Labour Party.

*122. **Mr. NIHARENDU DUTTA MAZUMDAR:** (*a*) Is the Hon'ble Minister in charge of the Home Department aware that Mr. Sudhir Das of the Bengal Labour Party was arrested without any warrant on the 4th February, 1941?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state the reasons of such arrest?

(*c*) Is it a fact that Mr. Das was kept in the *hajat* of Alipore Central Jail in the company of criminal under-trial prisoners under the supervision of criminal convicts acting as convict warders?

(*d*) Is it also a fact that on the 7th February, 1941, Mr. Das was assaulted by five such convict warders and had to be admitted to the jail hospital?

(*e*) If the answer to (*c*) is in the affirmative, do the Government contemplate discontinuing the practice of posting criminal convicts for the purpose of supervising over under-trial prisoners in jail custody?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) to (*c*) I do not know the details of his arrest but on the 4th February, 1941, he was admitted to the Alipore Central Jail charged under rule 56(*4*) of the Defence of India Rules and was lodged in the undertrial ward under a paid warder and a convict overseer, with other non-habitual under-trial prisoners.

(*d*) No: but on that date he had a fight with four other under-trial prisoners in the course of which he received abrasions and was removed to the jail hospital for treatment.

(*e*) No.

Mr. SASANKA SEKHAR SANYAL: On a point of order, Sir. It is the convention of this House that in the absence of the Minister concerned in whose name the business in the agenda appears, another Minister can reply, but since the Hon'ble Mr. A. K. Fazlul Huq is present here can Sir Bijoy reply?

The Hon'ble Mr. A. K. FAZLUL HUQ: It was by mistake that my name appears against answer to starred question 122.

Mr. DEPUTY SPEAKER: It was a mistake. As the honourable member knows, Sir Bijoy was replying to questions relating to the Home Department from before.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state what are the causes which led to the alleged fight as mentioned in answer (*d*)?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Evidently, there was some quarrel between him and the warders that led to the fight.

Mr. NIHARENDU DUTTA MAZUMDAR: Was this convict overseer one of the persons involved in that quarrel?

The Hon'ble SIR BIJOY PRASAD SINGH ROY: : He probably did not like the convict overseer, and that is what led to the quarrel.

Mr. NIHARENDU DUTTA MAZUMDAR: On a point of order, Sir. We are not to be given mere surmises as "Probably he did not like him and probably he did not do that." I have asked for definite facts. Therefore, Sir, I would through you ask the Hon'ble Minister to make his statement in reply on definite facts which he has taken the trouble of ascertaining.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I ask for notice in that case.

Mr. NIHARENDU DUTTA MAZUMAR: Will the Hon'ble Minister be pleased to state why this question has not been answered in full after ascertaining all the necessary facts?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Sir, as far as we could ascertain the answer is contained there. But if my honourable friend wants further facts, they have got to be ascertained.

Mr. NIHARENDU DUTTA MAZUMDAR: With reference to answer (*e*), namely, that Government did not contemplate discontinuing the practice of posting criminal convicts for the purpose of supervising over under-trial prisoners in jail custody, will the Hon'ble Minister be pleased to state whether he will be prepared to give careful consideration to the question of undertrial prisoners who are alleged or at least presumed to be innocent not being placed under criminal convicts while they are kept in jail custody as under-trial prisoners?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I would just draw the attention of my honourable friend to the words "non-habitual under-trial prisoners." I think that "criminal" is not the proper expression.

Mr. NIHARENDU DUTTA MAZUMDAR: Sir, I am sorry that the Hon'ble Minister has not got the actual point in the question. Actually criminal convicts are employed to act as overseers and convict warders and convicted persons are placed as overseers over under-trial prisoners who have not been convicted and who are presumed to be innocent. I am asking whether the Hon'ble Minister should be prepared to consider the advisability of continuing the practice of posting convict warders over under-trial prisoners—convict persons exercising authority over under-trial prisoners presumed to be innocent.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Government is prepared to look into the matter.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble Minister be pleased to state whether Government asked the Superintendent, Alipore Central Jail, to enquire into the quarrel and other relevant facts?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: I have already replied to that.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether he will be prepared to make a thorough enquiry into the alleged incident and by referring to the incident which had taken place ascertain facts from the Superintendent as well as from Mr. Das who is alleged to have been assaulted?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Yes, Sir.

Relief to flood-stricken people of Arambagh subdivision.

*123. **Mr. TARAK NATH MUKERJEA:** (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state if the people of the Arambagh subdivision suffered as a result of the floods caused by the breaches in the abandoned left embankment of the Darakeswar river in August, 1940?

(*b*) If so, what relief was rendered to the people of the Arambagh subdivision?

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Sir Bijoy Prasad Singh Roy): (*a*) There was a breach of about 800 feet in the abandoned left embankment of the river Darakeswar at Sheikpur, Manikpat, in the Arambagh subdivision by the rise of the water level of the river. The onrush of water which caused the breach did not last long but subsided very rapidly. The damage was slight.

(*b*) A sum of about Rs.8 and 26 maunds of rice were distributed free to the people in distress. A sum of Rs.500 was also distributed to 142 persons for rebuilding their huts. Agricultural loans to the extent of Rs.20,000 have been distributed in the affected area.

Malaria in East Mymensingh rural areas.

*124. **Mr. J. W. R. STEVEN:** (*a*) Is the Hon'ble Minister in charge of the Public Health and Local Self-Government Department aware—

(*i*) that since his reply to unstarred question No. 128 asked on the 10th September, 1940, there has been an increase in the serious incidence of malaria in the East Mymensingh rural areas, particularly in the Netrakona subdivision; and

(*ii*) that there is a shortage of quinine in these areas?

(*b*) Will the Hon'ble Minister be pleased to state the quantities of quinine distributed in these areas—

(*i*) from 31st March, 1940, to 10th September, 1940; and

(*ii*) from 10th September, 1940, to date?

(*c*) Will the Hon'ble Minister be pleased to state whether he contemplates making special grants of quinine for these areas?

(*d*) Will the Hon'ble Minister be pleased to state what programme has been made with the comprehensive anti-malaria scheme for these areas since his reply (*g*) to unstarred question No. 128 asked on the 10th September, 1940?

MINISTER in charge of the PUBLIC HEALTH and LOCAL SELF-GOVERNMENT DEPARTMENT (the Hon'ble Nawab Khwaja Habibullah Bahadur, of Dacca): (*a*) (*i*) A statement showing the number of cases treated in dispensaries and hospitals in the subdivisions of the district of Mymensingh up till November, 1940, is laid on the Library table. The figures indicate that while the incidence is serious, there has been no appreciable increase in the incidence of malaria, especially in the eastern part of the district.

(*ii*) It is reported by the District Board of Mymensingh that there is no shortage of quinine. No such report about any shortage of quinine has been received by the Public Health Department.

(*b*) The following special grants of quinine have already been made to the district during the current year:—

Quinine sulphate powder—100 lbs.

Quinine sulphate tablet—78 lbs.

Cinchona febrifuge powder—150 lbs.

Cinchona febrifuge tablet—38 lbs.

Besides, 1,000 quinine ampoules and 23 malaria epidemic doctors have been supplied to the district. The total normal quinine grant for the district during the year through the recognised agencies was Rs. 38,850. The District Board has reported that they have also distributed 480 lbs. of quinine of the value of Rs. 11,340 from the District Fund. The District Magistrate has reported that 26 lbs. of quinine and cinchona febrifuge have been distributed from 31st March, 1940, to 10th September, 1940, and from 10th September, 1940, to date 131½ lbs. of quinine have been distributed in the areas.

(*c*) Special grants have been made and will be made whenever necessary.

(*d*) The anti-malaria schemes in the Mymensingh district are still under investigation by the Irrigation Department. Hydraulic survey is being made by that department as the schemes contemplate resuscitation of certain choked water channels in the district. A scheme for resuscitation of the Mogra river in the Netrakona subdivision is under investigation and the Malaria Engineer and the Assistant Director of Public Health, Malaria Research, have been instructed to inspect at an early date.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state how long it will take for the Irrigation Department to investigate and submit the hydraulic survey report to Government?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: Sir, I cannot say for another department as to how long it will take.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state whether this work of resuscitation of these rivers is the work of the Health Department or not for the improvement of health?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: All work of resuscitation of rivers is for improvement of health.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether he has ascertained from the affected localities if the supply of quinine has been adequate for their needs?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: As far as I have been given to understand it is adequate for hospitals but I would like to say further that when the budget grants will be taken up, I shall be able to satisfy the House that Government are considering this question very seriously and adequate grants of quinine will be provided for combating malaria.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state whether any sum of money has been included in the budget for irrigation work in the Mymensingh district this year?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: I cannot answer for another department.

Mr. CHARU CHANDRA ROY: I mean the Public Health Department.

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: If the honourable member will look into the budget he will find that there is a lump sum provided for this sort of work.

Mr. NIHARENDU DUTTA MAZUMDAR: While I am thankful for his assurance for providing adequate grants, will the Hon'ble Minister be pleased to state whether during this time when people are affected by the malaria epidemic, what steps is he going to take immediately to supply them with sufficient quantities of quinine and other medical aid?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: I have already answered that whatever demand has been made we have supplied and if further demands are made we shall supply them.

Mr. NIHARENDU DUTTA MAZUMDAR: Besides the scheme for the resuscitation of the river which I believe is under consideration of the Government, what other steps have been taken to cope with malaria in the district of Mymensingh?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: As I have already stated, when I shall be putting up my budget, I shall give a full detailed scheme as to what steps are being taken in regard to malaria.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether in view of the seriousness of the situation, he will be prepared personally to undertake a tour of the affected parts of the district accompanied by members of that district in this House?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: I have already promised to go to that district.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state how soon his promised visit may be expected to materialise?

The Hon'ble Nawab Khwaja HABIBULLAH Bahadur, of Dacca: As soon as the Assembly closes.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble Minister be pleased to state whether it may be expected that he will undertake the tour within a very short time after the Assembly closes, say in the course of about two weeks?

Mr. DEPUTY SPEAKER: He has already promised to visit. There is no need to ask for further assurance.

The Hon'ble Mr. A. K. FAZLUL HUQ: Sir, regarding question No. 125, there are some printing mistakes in the answer and I would suggest that it may stand over till they are corrected.

Mr. DEPUTY SPEAKER: All right, it will stand over.

Orders passed by Subdivisional Officer of Bongaon on the Editor, "Pallibarta".

*128. **Mr. ATUL KRISHNA GHOSE:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether an explanation was demanded from the Editor of the weekly journal

Pallibarta by the Subdivisional Officer, Bongaon, with regard to the publication of some ordinary non-political news in his letter No. 166, dated the 15th January, 1941?

(*b*) Will the Hon'ble Minister be pleased to state the authority under which the explanation was demanded?

The Hon'ble Mr. A. K. FAZLUL HUQ: (*a*) No demand for an explanation was made but the Editor was asked to be good enough to furnish certain information.

(*b*) Does not arise.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to enlighten us with the contents of that demi-official letter?

The Hon'ble Mr. A. K. FAZLUL HUQ: I cannot now reproduce the contents of the demi-official letter but it only asked for information under certain heads. For instance, it was stated by the *Pallibarta* that a certain Sahitya Parishad was a defunct body and the Subdivisional Officer asked for information as to the source or sources from which it derived this information. Secondly, the *Pallibarta* made a statement that a certain meeting was attended by the public of Bangaon and the Subdivisional Officer wanted to know who were the persons who attended, who were the conveners and other particulars about the meeting.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state what authority the Subdivisional Officer had to enquire into the matter by putting such questions as stated by the Hon'ble Minister?

The Hon'ble Mr. A. K. FAZLUL HUQ: The Subdivisional Officer has got ordinary and extraordinary powers in order to carry on the administration. He can ask for information which he thinks necessary for the good of the administration and he can also ask for information under the Defence of India Rules which are very wide.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state what particular necessity arose in this case to enquire of the editor with regard to the names of the conveners of the meeting and the sources of information?

The Hon'ble Mr. A. K. FAZLUL HUQ: First of all, a meeting was said to have been held of the citizens of Bangaon and the Subdivisional Officer had definite information that it was practically no meeting at all—only a few persons attended and passed certain resolutions. He, therefore, asked as to the names of the persons who convened and who attended the meeting and other information.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state why the Subdivisional Officer did not refer the matter to the Police Department but on the contrary referred to the editor in charge of the paper?

Mr. SPEAKER: That question does not arise.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state whether he has got any information whatsoever about the fact that the Subdivisional Officer is taking an active part in local politics and is trying to crush Hindu organisations?

Mr. SPEAKER: That question does not arise.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to enlighten us as to whether he is aware of the fact that the Subdivisional Officer threatened the members of the Bar who did not attend the function in honour of the Chief Minister?

Mr. SPEAKER: That question does not arise.

(Then the next question was called.)

Mr. ATUL KRISHNA GHOSE: Sir, I have got some more questions to put.

Mr. SPEAKER: Just now you put three questions none of which was in order. If you persist in putting questions which do not arise, what am I to do? So, I am sorry I cannot allow you to put any more questions. I have already called the next question.

Excise shops in Mymensingh district.

*127. **Mr. AMRITA LAL MONDAL:** (*a*) Will the Hon'ble Minister in charge of the Forest and Excise Department be pleased to state—

(1) the number of the excise shops (dry and liquid) at present existing in the district of Mymensingh; and

(2) the name of the shops and the number of vendors in each of them, who are—

(*i*) Caste Hindus,

(*ii*) Muslims, and

(*iii*) Scheduled Castes?

(*b*) Will the Hon'ble Minister be pleased to state whether communal ratio is observed in distributing those shops?

The Hon'ble Mr. PRASANNA DEB RAIKUT: (*a*) (1) 195.

(2) A statement furnishing the information is laid on the Library table.

(*b*) No, but in the distribution of new licences special care is taken to see that adequate representation is given to the members of the Scheduled Castes and the Muslims.

Prisoners under Defence of India Rules.

***128. Mr. JNANENDRA CHANDRA MAJUMDAR:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether it is a fact—

(*i*) that Babus Jatindra Nath Roy, Debendra Nath Ghose, Deb Kumar Ghosh, Biren Bose, Nani Sen, Nalini Das Gupta, Tarapada Gupta and Jogesh Majumdar, Security prisoners, were handcuffed and made to walk through the streets of Barisal town during their transfer from the Barisal District Jail to the Hijli Special Jail; and

(*ii*) that no other batch of Security prisoners from any jail of Bengal were treated likewise during their transfer from one jail to another?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state the reason therefor?

(*c*) Do the Government consider the desirability of taking proper steps against the escorting police officer or officers responsible?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: (*a*) (*i*) and (*b*) I am having enquiries made and will communicate the result to the honourable member on receipt.

(*a*) (*ii*) I have had no complaints of this nature from other places.

(*c*) Suitable action will be taken if the enquiries indicate that the police acted illegally or with impropriety.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble Minister be pleased to state whether Government have considered the desirability of issuing orders to the effect that security prisoners should not be handcuffed while being transferred from one jail to another?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: First of all, Government must be satisfied that they were handcuffed at all.

Rai HARENDRA NATH CHAUDHURI: This question relates to the future.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble Minister be pleased to consider the desirability of issuing orders to the effect that security prisoners should not be handcuffed while being transferred from one jail to another?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Is it the allegation that they are being handcuffed?

Mr. SURENDRA NATH BISWAS: Yes, the allegation is in the question.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: That is a matter under enquiry.

Mr. SPEAKER: You may ask: if it transpires on enquiry that they were handcuffed, will the Hon'ble Minister consider the desirability of issuing orders to the effect that security prisoners should not be handcuffed while being transferred from one jail to another?

Mr. SURENDRA NATH BISWAS: Yes, Sir. That is what I want to ask.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: If Government are satisfied that they were handcuffed, Government will certainly take necessary steps in the matter.

Headquarters of the Divisional Commissioner, Rajshahi Division.

*129. **Mr. ATUL CHANDRA KUMAR:** Will the Hon'ble Minister in charge of the Home Department be pleased to state—

(*a*) which is the headquarters of the Commissioner, Rajshahi Division;

(*b*) where the Divisional Commissioner, Rajshahi Division, resides during the greater part of the year; and

(*c*) whether the Commissioner, Rajshahi Division, attends his *ejlas* at Jalpaiguri regularly?

The Hon'ble Mr. A. K. FAZLUL HUQ: (*a*) and (*b*) Jalpaiguri.

(c) He attends regularly on dates fixed for the hearing of cases or petitions and whenever any business with members of the public requires disposal.

Mr. ATUL CHANDRA KUMAR: Will the Hon'ble Minister be pleased to state whether the Commissioner of the Rajshahi Division generally resided at Darjeeling and not at Jalpaiguri?

The Hon'ble Mr. A. K. FAZLUL HUQ: I have no information.

Mr. ATUL CHANDRA KUMAR: Will the Hon'ble Minister be pleased to state if it is a fact that the Commissioner of the Rajshahi Division comes down to Jalpaiguri from Darjeeling on week-ends only.

The Hon'ble Mr. A. K. FAZLUL HUQ: No, he lives not in Darjeeling but in Jalpaiguri.

Issue of gun licences in Calcutta and Howrah.

*130. **SJ. NARENDRA NATH DAS GUPTA:** Will the Hon'ble Minister in charge of the Home Department be pleased to state—

(a) the number of persons to whom licence of guns of all descriptions including pistols and revolvers have been issued from the 1st January, 1940, to 31st October, 1940, within Calcutta and Howrah Municipalities; and

(b) the number of them that are (1) Muslims and (2) Hindus?

The Hon'ble Mr. A. K. FAZLUL HUQ: (a) 536.

(b) Muslims 91 and Hindus 385.

Mr. SYED JALALUDDIN HASHEMY: Is the Hon'ble the Chief Minister aware of the fact that applications for gun licence by the Mussalmans have been generally rejected by the Commissioner of Police, Calcutta?

The Hon'ble Mr. A. K. FAZLUL HUQ: I cannot answer a question like that when he says, "generally rejected."

Mr. SYED JALALUDDIN HASHEMY: Will the Hon'ble Minister be pleased to state if an application from a Muslim member belonging to this House has been very recently rejected by the——

Mr. SPEAKER: That question does not arise.

UNSTARRED QUESTIONS

(answers to which were laid on the table)

Externment order on Surendra Nath Datta.

49. Mr. SURENDRA NATH BISWAS: (*a*) Is the Hon'ble Minister in charge of the Home Department aware—

(*i*) that one Surendra Nath Datta, son of the late Krishna Chandra Datta, was carrying on business in Calcutta under the style of National Book Agency;

(*ii*) that on the 5th June, 1940, he was served with an order of externment No. 466P.D., under section 26 (*1*) of the Defence of India Rules;

(*iii*) that the said Surendra Nath was the only earning member of his family consisting of five dependants;

(*iv*) that the said business was the only source of his earning; and

(*v*) that he has not yet been able to get employment otherwise and elsewhere?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state—

(*i*) whether any enquiry has been made by or at the instance of his department regarding the helpless state of the said Surendra Nath; and

(*ii*) whether any maintenance allowance has been or is likely to be granted to him?

(*c*) Are the Government considering the desirability of revising their policy regarding the granting of maintenance allowances to the persons and their dependants affected by the externment, internment and detention orders passed under the Defence of India Rules?

The Hon'ble Mr. A. K. FAZLUL HUQ: (*a*) (*i*) Yes.

(*ii*) An order of that date was served on him on the 11th June, 1940.

(*iii*) to (*v*) I have no information.

(*b*) An enquiry was made upon an application for an allowance made by him. The application was rejected.

(*c*) No.

Mr. SURENDRA NATH BISWAS: With reference to answer (*b*), will the Hon'ble the Chief Minister be pleased to state the grounds on which the application for allowance was rejected? He has said in answer to another question that he has no information whether the restrainee has got no employment.

The Hon'ble Mr. A. K. FAZLUL HUQ: The policy of Government was explained by Sir Nazimuddin on a previous occasion, and it is this. There are mainly three considerations which guide Government in granting allowances; first of all, he must be resident in Bengal; secondly, he must not be concerned with subversive activities; and thirdly, that this allowance is absolutely necessary for his maintenance. As regards this person, the first condition, namely, that he should be in Bengal, was satisfied, but it was reported that he was taking part in subversive activities, and therefore he forfeited his claim to any allowance.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble the Chief Minister be pleased to state what is the nature of subversive activity that this particular person was engaged in?

The Hon'ble Mr. A. K. FAZLUL HUQ: They are too numerous to mention, and I am not going into the details.

Rai HARENDRA NATH CHAUDHURI: Will the Hon'ble the Chief Minister be pleased to state whether this person was externed for taking part in subversive activities or not?

The Hon'ble Mr. A. K. FAZLUL HUQ: I think so.

Rai HARENDRA NATH CHAUDHURI: Will the Hon'ble Minister be pleased to state whether it is the policy of Government not to give any allowance to a person who has been subjected to an externment order?

The Hon'ble Mr. A. K. FAZLUL HUQ: As I have explained, if a man, when externed, is repentant, his case may be considered. Some circumstances may also exist for which he may be given a chance. But if he breaks the rules, he thereby forfeits his claims to any allowance.

Rai HARENDRA NATH CHAUDHURI: Are we to understand that he forfeited his right to have an allowance for breaking any rule or for taking part in subversive activities after the order of externment was issued on him?

The Hon'ble Mr. A. K. FAZLUL HUQ: Taking part in subversive activities was enough for him to forfeit his allowance.

Coachmen in Calcutta and Howrah.

50. Mr. SYED JALALUDDIN HASHEMY: Will the Hon'ble Minister in charge of the Home Department be pleased to lay on the table a statement showing—

(*a*) the number of licensed coachmen (hackney carriage drivers) in Calcutta and Howrah, showing the figures separately;

(*b*) the number of the cases of prosecutions of the coachmen by the traffic police and the number of such cases which resulted in convictions between the 1st January, 1940, and the 31st December, 1940, in Calcutta and Howrah, showing the figures separately; and

(*c*) the number of stands for hackney carriages in Calcutta?

The Hon'ble Mr. A. K. FAZLUL HUQ: A statement is laid on the table.

Statement referred to in the reply to unstarred question No. 50.

(*a*) The licensing of hackney carriage drivers for Howrah and Calcutta is all done in Calcutta and no separate registers for the Howrah drivers are maintained; 6,567 drivers are now licensed.

	Prosecutions.	Convictions.
(*b*) Calcutta	... 651	594
Howrah	.. 446	355

(*c*) 111.

Mr. SYED JALALUDDIN HASHEMY: In view of a large number of prosecutions and convictions of poor hackney carriage drivers who are invariably Mussalmans, will the Hon'ble the Chief Minister consider the desirability of holding an enquiry as to the frivolous nature of prosecutions——

Mr. SPEAKER: That question does not arise.

Mr. SYED JALALUDDIN HASHEMY: Will the Hon'ble the Chief Minister be pleased to state whether he considers the desirability of holding an enquiry into the nature of prosecutions of hackney carriage drivers?

The Hon'ble Mr. A. K. FAZLUL HUQ: Now-a-days prosecutions are started with great discrimination, and that is the reason why there have been very few failures in our prosecutions. Roughly speaking, prosecutions now-a-days are much less in number than what they used to be in former days.

Mr. NIHARENDU DUTTA MAZUMDAR: What is the nature of offences for which most of these prosecutions were made?

Mr. SPEAKER: That question cannot be answered.

Mr. NIHARENDU DUTTA MAZUMDAR: Will the Hon'ble the Chief Minister be pleased to state whether he is considering the desirability of enquiring into the nature of offences for which these prosecutions have been started?

Mr. SPEAKER: The Hon'ble Minister has said, "No."

Mr. NIHARENDU DUTTA MAZUMDAR: I want that answer from the Hon'ble Minister himself, Sir.

Mr. SPEAKER: I tell you that question has already been answered, and he has said, "No".

Mr. NIHARENDU DUTTA MAZUMDAR: Instead of requisitioning the Hon'ble the Speaker's services, the Hon'ble Minister should be asked to reply to my question, Sir.

Mr. SPEAKER: Mr. Dutta Mazumdar, the remark which you have just made is unwarranted and uncalled for. You thought that I was speaking on behalf of the Hon'ble Minister. But before assuming that and making use of an expression which was not only uncalled for but unbecoming of an honourable member of this House, you ought to have put a restraint upon yourself and enquired of me as to the actual state of affairs.

Mr. NIHARENDU DUTTA MAZUMDAR: I did not even see the Hon'ble Minister standing up and making a reply. Sir, I do wish to submit to you——

Mr. SPEAKER: Order, order, Mr. Dutta Mazumdar.

Mr. NIHARENDU DUTTA MAZUMDAR: I rise on a point of order, Sir.

Mr. SPEAKER: No, there can be no point of order on this question.'

Mr. NIHARENDU DUTTA MAZUMDAR: I have a right to rise on a point of order.

Mr. SPEAKER: I am not going to hear you as I know you have no point of order.

Mr. SYED JALALUDDIN HASHEMY: Will the Hon'ble Minister be prepared to accept my statement that these prosecutions are generally made only to fill up the quota of prosecutions as directed by the officer in charge of the thana concerned?

The Hon'ble Mr. A. K. FAZLUL HUQ: I do not think that is correct.

NON-OFFICIAL RESOLUTION.

Mr. SURENDRA NATH BISWAS: While speaking on my amendment on the last occasion, Sir, I drew the attention of the honourable members of this House to the fact that neither discretion was being shown nor justice was being meted out in the matter of classification of political prisoners, whether they were security prisoners or prisoners convicted under the Defence of India Rules or under the Indian Penal Code. By way of illustration, Sir, I shall mention only three names. They are Anukul Chandra Chatterji who was a Muktear practising in the criminal court of Madaripur while he was arrested under the Defence of India Rules. He was given Division III. I understand that while he was convicted at Faridpur, the Magistrate who convicted him gave him Division II, but Government interfered in the matter and awarded Division III. Sir, I want to know from the Hon'ble Home Minister what are the reasons for the Government to interfere in the classification of this particular prisoner Anukul Chandra Chatterji who belongs to a respectable Brahmin family and who was a practising lawyer at the time of his arrest. He was given Division II by the convicting Magistrate but the Government interfered and awarded him Division III.

Then, Sir, I will mention the names of two other gentlemen—Mr. Arunangshu Dey, M.A., and Mr. Gurudas Roy, B.A., who also belong to highly respectable families of Talukdars and have respectable connections.

Mr. NIHARENDU DUTTA MAZUMDAR: On a point of order. Mr. Deputy Speaker, I am constrained to rise on this point of order in view of the fact that the Hon'ble Speaker has just left and might I request you to take notice of section 13(2), where it is stated that any member may at any time submit a point of order for the decision

of the Speaker, but in doing so he will confine himself to stating the point. I am entitled to raise a point of order any time and under the rules no one has the power to prevent a member from rising on a point of order. That right was interfered with by the Hon'ble Speaker. Mr. Deputy Speaker, I am submitting this point to you without any delay so that at the earliest possible moment either you or Mr. Speaker more properly should take notice of this section and give his opinion as to the propriety or otherwise of his action in not allowing me to rise on a point of order and stating that point. May I request you to be good enough to raise this point to Mr. Speaker?

Mr. Khwaja SAHABUDDIN: May I submit, Sir, that there is no point of order raised by Mr. Niharendu Dutta Mazumdar? He is definitely obstructing the proceedings of the House and is abusing the privilege of the House.

Mr. DEPUTY SPEAKER: Mr. Mazumdar, when Mr. Speaker will come, will you please raise this point?

Mr. SURENDRA NATH BISWAS: Mr. Deputy Speaker, I have given the names of three gentlemen, Mr. Anukul Chandra Chatterji, a lawyer, Mr. Arunangshu Dey, M.A., and Mr. Gurudas Roy, B.A., who have been given Division III. Sir, I submit that according to rules of the Jail Code even they are entitled to a higher division than that of Division III because of their social status and style of living. Sir, I do not understand why these gentlemen and many other gentlemen having the same social status and style of living have been given Division III. May I ask the Hon'ble Home Minister, was it due to vindictiveness on the part of the Government in awarding these prisoners Division III? Sir, I do not find any other reason than vindictiveness.

Just now in reply to a question of ours the Hon'ble Home Minister was pleased to answer that a person externed on suspicion of having joined any subversive activities will not be granted allowance; that means, he will not be shown any pity, neither his family members. If that be the attitude with regard to persons who have been deprived of the only source of income, may I ask is it the same attitude which governs the policy of the Government in awarding divisions to political prisoners? I submit, Sir, it is high time that Government should change their policy and allot proper divisions to the political prisoners according to the Jail Code.

Then, Sir, apart from this question, as I have already mentioned, these political prisoners have a special claim to being treated as first class criminal misdemeanours in jail. I pointed out that it was owing to the sacrifices and sufferings of these political prisoners and other political workers of the same community that the present Ministers

owe their seats in the Cabinet. At least out of gratitude the present Government, who call themselves to be popular Government, should give special consideration in the case of these prisoners who have gone to jail not for any criminal action of theirs but for their political opinion or political action.

Sir, with these few words I commend my amendment to the acceptance of the House.

Mr. CHARU CHANDRA ROY : আমার শ্রদ্ধেয় বন্ধু শ্রীযুক্ত প্রতুল গাঙ্গুলি মহাশয়ের প্রস্তাবের সংশোধনে শ্রীযুক্ত সুরেন্দ্রনাথ বিশ্বাস মহাশয় যে সংশোধন প্রস্তাব এনেছেন তা আমি সমর্থন কোর্ত্তে দাঁড়িয়েছি। প্রস্তাবটী এই—This Assembly is of opinion that all prisoners in Bengal jails, whether detained or convicted under the Defence of India Rules or kept under trial or convicted for offences against the State under the Indian Penal Code be placed in Division I or a new Special Division, similar to Division I, be created for them and that rules be framed in respect of their ration, interviews, letter writing, supply of books and newspapers and other reasonable amenities.

মাননীয় Deputy Speaker সাহেব, এই প্রস্তাবটি আলোচনা কর্ব্বার পূর্ব্বেই আমি বোলতে চাই যে আমাদেব দেশে রাজনৈতিক বন্দী বোলে যে কিছু আছে তা বর্ত্তমানে তথাকথিত জনসাধাবণের প্রতিনিধি মন্ত্রীমণ্ডলী এটা স্বীকার কোর্ত্তে চান না। আমি বর্ত্তমান গভর্ণমেণ্টকে জিজ্ঞাসা কোরতে চাই কেন এই সব রাজনৈতিক বন্দীরা কারাগারে নিক্ষিপ্ত হোয়েছেন? এঁবা কি কোনরূপ নৈতিক অপরাধে (moral turpitude) অপরাধী? না তাঁরা মানবের স্বাভাবিক যে অধিকার স্বাধীনতা সেই স্বাধীনতা দাবী করার জন্য কারাগারে নিক্ষিপ্ত হোয়েছেন। মানবের আশা আকাঙ্খার মূলে রহিয়াছে দেশের স্বাধীনতা ও ব্যক্তিগত স্বাধীনতা। এই পরাধীন দেশে স্বাধীনতার আকাঙ্খাটাই অপরাধ বোলে গণ্য হয়। দেশবন্ধু চিত্তরঞ্জন দাশ বোলেছিলেন "দেশকে ভালবাসা যদি অপরাধ হয় তাহোলে আমি দেশের সর্ব্বশ্রেষ্ঠ অপরাধী"। আজ ইউরোপে ভীষণ সমরানল প্রজ্বলিত হোয়েছে। বৃটিশ গভর্ণমেণ্ট বোলছেন তাঁরা স্বাধীনতা রক্ষার জন্য এবং অন্যায় ও অত্যাচারের বিরুদ্ধে অস্ত্র ধারণ কোরেছেন। অথচ আমাদের দেশে যুবকেরা স্বাধীনতা দাবী করার জন্য কারাগারে নিক্ষিপ্ত হোচ্ছে এবং তাদের উপর সাধারণ কয়েদিদের মত ব্যবহার করা হোচ্ছে।

Mr. Deputy Speaker, আজ যে সব রাজনৈতিক বন্দীরা বিচারে বা বিনা বিচারে কারাগারে নিক্ষিপ্ত হোয়েছে একবার তাদের দিকে চেয়ে দেখুন। তাদের অপরাধ কি—শুধু দেশকে ভালবাসা। তাদের অপরাধ তারা চায় দেশের স্বাধীনতা এবং ব্যক্তিগত স্বাধীনতা, তারা চায় মানুষের মত বেঁচে থাকতে। তারা আজ কারাগারে নিক্ষিপ্ত আজ তাদের প্রতি সকলের দৃষ্টি আকর্ষণ কোর্চ্ছি—

Jail Codeএর 617 ধারায় আছে:—Prisoners will be eligible for Division I irrespective of their nationality if (*i*) they are non-habitual prisoners of good character, (*ii*) they by social status, education and habits of life have been accustomed to a superior mode of living and

they have not been convicted of offences involving elements of cruelty, moral degradation or personal greed, serious or premeditated violence, serious offences against property, offences relating to the possession of explosives, firearms and other dangerous weapons with the object of committing an offence or enabling an offence to be committed and abetment or incitement of these offences.

যাদের বিনা বিচারে বা বিচারে কারাগারে নিক্ষেপ করা হইয়াছে দেশের মধ্যে তারা Division I বা special clas এর দাবী কোর্ত্তে পারে। যারা India Defence Rules অনুসারে কারাগারে আবদ্ধ হোয়েছেন তাহাদিগকে কেন Division II and III করা হোয়েছে। আমি আর একটি বিষয়ের প্রতি আপনাদের দৃষ্টি আকর্ষণ কোরছি যে কোন কোন ক্ষেত্রে Trying Magistrate কর্ত্তৃক Division II recommend করা সত্বেও বন্দীদের Division IIIতে place করা হোয়েছে, এবং Legislative Assembly'র member ছাড়া আর কাহাকেও Division I করা হয় নাই। আমি এবার Division I and IIর খাদ্যাবলী সম্বন্ধে কিছু তথ্য আপনাদের সম্মুখে উপস্থিত কোর্ত্তে চাই। এই থেকে আপনারা বুঝতে পারবেন কি প্রকারের খাদ্য এই সমস্ত prisonerরা পেয়ে থাকেন। সকালে এই সমস্ত বন্দীরা পেয়ে থাকেন ২ ছটাক রুটি ২ ছটাক সুজি। এই রুটি ও সুজিকে পাক করার জন্য দেওয়া হয় ½th ছটাক butter এবং ½th chatak ঘি। এখানে যে সব মহিলা সভ্যাবৃন্দ আছেন তাঁরা কি বোলতে পারেন যে ½th chatak মাখন বা ½th chatak ঘি দ্বারা এই পরিমাণ রুটি ও সুজি রান্না হোতে পারে? তারপর অন্যান্য item :—Tea, cocoa ½th chatak, milk 1 chatak, sugar 1 chatak এই হোল মাথা পিছু সকাল বেলার খাদ্য। তারপর দুপুর বেলার খাবার। Fine rice, জেলে fine rice মানে কি বোঝায় তা কেবল ভুক্তভোগী ব্যক্তিই জানেন, ৮ ছটাক, fish 2 chatak, condiments ½th chatak, তেঁতুল অথবা নেবু ½th chatak, লবণ ½ chatak, mustard oil ½ chatak। তারপর শোবার ব্যবস্থা। জেলে এই সব বন্দীদের ২ খানা কম্বল দেওয়া হয় বটে, কিন্তু এই রকম কম্বল আপনারা কুকুরকেও দেন না। একখানা coirএর অর্থাৎ নারিকেলের ছোবড়ার তোষক এবং coirএর বালিশ দেওয়া হয়। পরবার জন্য মাত্র দুইখানি কাপড় দেওয়া হয়; এর মধ্যে একখান ভিজে গেলেই কষ্ট পেতে হয়। তারপর Division III prisonerদের খাদ্যের তালিকা দেখলে বুঝবেন যে তাদের famine diet দেওয়া হয় (a Coalition member: বুঝতে পেরেছি) বুঝতে হোলে হৃদয় থাকা চাই। বুঝতে পার্বেন যদি table turn করে।

এই সমস্ত খাওয়া দাওয়া এবং পরার ব্যাপার নিয়ে Alipore, Presidency এবং Hijli Jailএ hunger-strike হোয়েছিল। মাননীয় মন্ত্রী মহাশয় এবং Porter সাহেবের সঙ্গে আমার এবিষয়ে কথাবার্ত্তা হোয়েছিল। তাঁরা বোলেছিলেন as soon as possible এর একটা ব্যবস্থা কোরবেন যদি hunger-strike তুলে নেওয়া হয়। তারপর ১৭ই ডিসেম্বর hunger-strike শেষ হোল। আজ ৭ই March অথচ এপর্য্যন্ত কোন ব্যবস্থাই হয় নি। সে "as soon as" এই তিন মাসেও আসে নাই।

তারপর [illegible] কাগজপত্র ও বইয়ের ব্যবস্থার কথা শুনলে আপনারা অবাক হবেন। Hijli Jailএ library নাই। কাগজের মধ্যে কেবল Statesman ও আজাদ দেওয়া হয়। Nationalist কাগজ মোটেই দেওয়া হয় না। এদের বিনা অপরাধে আটক কোরে রাখা হোয়েছে অথচ বলা হোচ্ছে নিজের পয়সায় কিনে নাও। আমি আপনাদের কাছে নিবেদন কোরছি Mr. Deputy Speakerএর through দিয়ে যে political prisonerদের এবং বিনা বিচারে যাদের আটক কোরে রাখা হোয়েছে তাদের জন্য special divisionএর ব্যবস্থা করুণ। সেদিন আমাদের স্বরাষ্ট্র সচিব মহাশয় বোলেছিলেন জেল থেকে লোকে মোটা হয়ে আসে। আমি তাঁকে বলি অনুগ্রহ কোরে তিনি ১৫ দিন Hijli জেলে থেকে আসুন। আমি আপনাদের নিকট নিবেদন কোচ্ছি আপনারা এই সব বন্দিদের অভাব অভিযোগ দূর কোরে popular Governmentএর মর্য্যাদা রক্ষা করুণ। ১৯২১ সনে non-co-operation movementএর সময় হাজার হাজার লোক বন্দী হয়। তখনকার দিনের আমলাতন্ত্র ও এই বন্দীদিগকে বিশেষ শ্রেণী করিয়া (Special Class) ঘোষণা করিয়াছিলেন। এর চেয়ে Bureaucratic Governmentএর আমলে যে ব্যবস্থা ছিল political prisonerদের সম্বন্ধে, সে ব্যবস্থা অনেক ভাল ছিল। আপনারা নিজ চক্ষে দেখে আসুন এই সব political prisonerরা কি অবস্থায় আছে। এই কথা বোলে আমি আমার বন্ধু শ্রীযুক্ত সুরেন্দ্রনাথ বিশ্বাস মহাশয়ের প্রস্তাব সমর্থন কোরছি।

Mr. ATUL KRISHNA GHOSE: Sir, I beg to support the amendment moved by my honourable friend Mr. Surendra Nath Biswas. Before I enter into details and before I draw the attention of the members of the Coalition Party to the philosophical aspect of the situation that has been created by the detention and imprisonment of political prisoners, I would like to narrate in brief the real situation in which they are placed.

Mr. Deputy Speaker, Sir, the statement in my hand which I have received from the prisoners who are inside the jail reads like this. Let me narrate how these prisoners under the Defence of India Rules are passing their days! The Hon'ble Minister in charge of the Home Department, I hope, will listen to the harrowing tale.

(1) These prisoners are kept constantly in company with ordinary criminals.

(2) They are made to jail labour from 6-30 a.m. to 11 a.m. and again from 1 p.m. to 4-30 p.m.

(3) They have no time for study.

(4) They are made to wake up at 4-30 a.m. in the early morning and sit in file till 5-30 a.m. when they are brought out from the rooms and made to sit in file for the jailor's inspection up to 5-45 a.m. In winter season, early morning they are not even allowed to wrap themselves up in blankers while sitting in file for no purpose whatsoever.

They are then made to go to the latrines in files where they are not even allowed to stay for 10 minutes, because for a few hundred prisoners there are only about a dozen latrine compartments. And the "latrine parade" is to be completed within about 30 minutes only.

They are made to eat in files, wash in files, bathe in files, and even sit in files during leisure.

(5) That they are in no way different from the other ordinary criminals is being demonstrated cruelly by the jail authorities in forcing the political prisoners to wear caps and identification discs, tie *gamchas*, crop their hair very close to the scalp. A little inadvertance in properly observing them invites abuses and assaults.

(6) Due to the vindictive policy of the jail authorities the sepoys and jamadars take every opportunity to humiliate and even assault the political prisoners.

(7) The food of the Division III prisoners is hopelessly miserable. The quality of their rice is extremely bad and full of little pebbles; the *dal* they get is diluted with water; the "lapsi", their only morning meal, is always a foul-smelling gruel full of little pebbles, and what is given to them in the name of vegetables is an almost inedible stuff.

(8) Their clothing is very inadequate. They are given only two *jangias* and two *kurtas*. In the winter it is only supplemented with an unusable dirty blanket *fatua*. They are not permitted to use their own personal clothing which are allowed to prisoners in Division III prisoners in other provinces, e.g., United Provinces, Central Provinces, etc.

(9) They are made to stand in the Superintendent's parade and made to display their history sheets in a very humiliating manner.

(10) The political prisoners are not even exempted from the most humiliating and derogatory tasks, e.g., putting them in the *ghanis*, *chakkis*, cowshed. There has been an occasion when a D. I. R. political prisoner, Comrade J. Shahu, was put to the *ghani* and after a few weeks was removed to the cowshed.

(11) The political prisoners are not allowed to supervise the general kitchen; and as a result, filching and stealing in the kitchen has no limit. Thus the prisoners do not even get what they are entitled to by the Jail Code. And what is more distressing is that at times when this stealing goes beyond limits a score of prisoners are to go without any food at all.

The Hon'ble Minister in charge of the Home Department will, I hope, realise the deep significance of these incidents that are daily taking place in the jails of Bengal. History will record this sort of dealings to the prisoners who have embraced imprisonment. If they

wanted, they could easily keep aloof, they could live like citizens free from all encumbrances and perhaps could enjoy life no less dignified than that of any one of us.

In the history of the world, political philosophy has played a part which is unique and it is the philosophical outlook that have emancipated the slaves in the western world. This class of people tried and succeeded in doing away with the evils, the evils that existed in the then societies, and when such people are in our midst they will always fight against the existing evils in our society. The present society, the present political atmosphere, the present political constitution, be it in India or be it outside India, is nothing but the outcome of the philosophic outlook of the then thinkers. Even the British Constitution has not come all on a sudden. It has been created after long, long suffering of people who were politically minded; it is out of their sufferings that the British Constitution has come up to its present stage. Similarly, it is out of the sufferings of Indians that the present constitution, however meagre, however unsatisfactory it may be, has grown up in this country, as a result of the sacrifices made by this sort of young men who are not in any way inferior to us in education, in social status or wider outlook. But it is because of the tyranny of the system under which we are living that these young men have to live their lives in the distant Hijli Jail or some other jail in such a piteous condition. I would draw the attention of the members of the Coalition Party for whom I have some regard and confidence even to-day to this state of affairs. Do they think that these political prisoners should be treated in this way? Do they think that their clothes and meals should be distributed in this fashion? Do they think that they deserve this sort of treatment? Are not many of them your comrades, are not many of them your co-villagers, have not many of these people read with you, worked with you and thought with you?

Mr. Deputy Speaker, Sir, even when you compare the condition of prisoners, what do you find? How are they being treated by these Englishmen? I do not think that these prisoners of war in those countries are being treated so ruthlessly as our young men. They have got some claim on humanity. There are prisoners of war on both sides, and I do not think that they are being treated like our political prisoners. Do you not consider that political prisoners are prisoners who do not deserve this sort of treatment? I would like to draw a comparison as to how political prisoners were treated in the year 1935 and how they are being treated to-day. Will the popular Ministry compare those days with the present days? Will the Ministry compare what was the standard of living in those days of the political prisoners and what is their standard of living in India to-day? The late Maulanas Muhammad Ali and Shaukat Ali were political prisoners

and I had the honour to pass many a day with them and we dreamt many a dream in those days. Had they been treated in this way, we would have resented this sort of treatment. There are many Muhammadans, Hindus, Christians and Europeans and Englishmen who are being treated in this way. It is a shameful act on the part of Government, and if Government have any sense left, they will rise up to the occasion and will at once take necessary steps to redress the grievances of the political prisoners and as my honourable friend Mr. Charu Chandra Roy has suggested, they will see that the political prisoners are put in a special class.

Sir, we have got some other important issue to discuss to-day and so I do not want to take up any further time of the House. I know that no amount of appeal to the Minister in charge of the Home Department, particularly to Sir Bijoy will be of any avail as he will not condescend to take any action whatsoever. Still we go on with our viewpoints, since we represent a class of people, we represent our constituencies, we represent a thought and an idea and a philosophy and as such knowing very well that they will not take any steps we must not fail to give expression to our views and opinions which, if they are not heard to-day, will surely be heard some other day. The Hon'ble Mr. Mullick may smile and ridicule me, but I assure him that the table will be turned one day and a day will come when there will be an end of the present state of affairs. If the table is really turned and if the Ministers are put into jails as Division III prisoners with two and half annas for their meals, what a fine exhibition will it be? What a fine state of things will it be? Do not be very optimistic. The days are not going on very smoothly. The table will be turned one day, and there is yet time to look into the matter in its real perspective. Even if you escape, still you will be condemned in the eyes of the public.

Maulvi Md. MOZAMMEL HUQ : মাননীয় সহ-সভামুখ্য (Deputy Speaker) মহোদয়, আজকে আমার কোন বক্তৃতা দেওয়ার ইচ্ছা ছিল না, কিন্তু, আমার বন্ধু মিঃ চারুচন্দ্র রায় মহাশয়ের বক্তৃতা শুনিয়া মনে হয় যে রাজবন্দীদের উপর অবিচার করা হইতেছে। এ কি কথা—মাত্র $\frac{১}{৪}$ ছটাক ঘি সকালে নাস্তা করবার জন্য দেওয়া হয়! নাস্তায় এত কম ঘি দেওয়ায় আমি কিছুতেই রাজী হব না। (A member from the Opposition : আপনি জেলে গিয়ে দেখুন না?) আমাকে যদি জেলেই যেতে হয়, আর এত কম খাওয়া দেওয়া হয়, আমি hunger strike করব—hunger strike হইতে ভয়ানক আর কোন জিনিষ থাকিলে, তাহাও করব। আমার বন্ধু ডাঃ নলিনাক্ষ সান্যাল মহাশয় এখন জেলে আছেন। তিনি মোটা সোটা মানুষ। তাঁর এত কম খাওয়ায় কিছুতেই চল্‌বে না। বন্ধুর এত কম খেয়ে এখন যে কি অবস্থা হয়েছে, ভেবে আমার বড়ই দুঃখ হচ্ছে। (A member : যান না, দেখে আসুন না।) হাঁ, নিশ্চয়ই দেখতে যাব।

কিন্তু, জেলে এরূপ ration দেওয়া কিছুতেই চল্‌বে না। এটাকে বাড়াতেই হবে। অন্ততঃপক্ষে আধ সেরের কম ঘি দিলে চল্‌বে না। হিন্দু শাস্ত্রে—আছে—"ঋণং কৃত্বা ঘৃতং পিবেৎ" অর্থাৎ ঋণ করিয়াও ঘি খাবে। আর কিনা রোজ এক-চতুর্থাংশ ছটাক ঘি। অন্ততঃপক্ষে রোজ আধ সের করে ঘি দিতেই হবে। (A member: হজম হবে না।) মুসলমানরা সকাল বেলায় যে নাস্তা খায়, যে হালুয়া খায় তাতে প্রায় ১।।০ সের ঘির প্রয়োজন হয়। সেই জন্যই বল্‌ছি অন্ততঃপক্ষে আধ সের ঘি দিতেই হবে। তারপর বন্ধু চারু বাবু বলেছেন তেঁতুল এক ছটাকের ষোল ভাগের তিন ভাগ দেওয়া হয়। এই গরমের দিনে তেঁতুল এত কম দিলে চলবে না—অন্ততঃপক্ষে তেঁতুলও আধ সের দিতে হবে—এই গরমে তেঁতুলের সরবৎ অতি উপাদেয় পানীয়। সঙ্গে সঙ্গে তেঁতুলের বীচিও দিতে হবে। হেকিমি শাস্ত্রে তেতুলের বীচি অত্যন্ত পুষ্টিকর খাদ্য। তারপর condiments অর্থাৎ মশলা ইত্যাদিও বেশী করে দিতে হবে। এত গেল নাস্তা, পানীয় ও সরবতের কথা।

আহারের বেলায় দস্তুরমত dinner দিতে হবে। পোলাও, কোর্ম্মা, কালিয়া, কোফ্‌তা, চপ্‌, কাট্‌লেট আর কত কি! খাওয়া ভরপেট হওয়া চাই। (A member: চিংড়ি মাছ ও চাই।) হাঁ, চিংড়ি মাছের মাথাও চাই—তাতে ফস্‌ফরাস্‌ আছে—মস্তিষ্কের পরিপোষক!

এর পর কথা হল বিছানার! এখন যে ছোব্‌ড়ার গদী দেওয়া হচ্ছে তাতে ছারপোকা বোঝাই থাকে। ছারপোকায় খেয়ে রক্তহীন করে দেবে। তা চল্‌বে না। Egyptian cotton বা মিশরীয় তুলা দ্বারা মিহি করে ধুনে গদী বানিয়ে দিতে হবে। আর বকের পালক দ্বারা বালিশ বানিয়ে দিতে হবে। তাইলে দিব্যি আরামে ঘুমান যাবে। এই সব ব্যবস্থা কর্‌লে জেলে যেতে কারও আপত্তি থাক্‌বে না।

Mr. DEPUTY SPEAKER: I am sorry to interrupt you. But you are saying something which you ought not to say in this House.

Maulvi Md. MOZAMMEL HUQ: আচ্ছা Sir, আমি বল্‌ছি জেলে রাজবন্দীদের যে পরিমাণ খাদ্য দেওয়া হচ্ছে, তা বাড়িয়ে দেওয়া উচিত। তাদের খোরাক ভাল হওয়া উচিত। তাদের গায়ের কাপড় ভাল হওয়া উচিত।

তারপর খবরের কাগজের কথা। এখন নাকি রাজবন্দীদিগকে "Statesman" ও "আজাদ" পড়িতে দেওয়া হয়। ইহাতে নাকি তাহাদের আপত্তি আছে। Friend of India ও Nationalist Paper বলিয়া "Statesman" দাবী করে। সে Nationalismএ না কুলাইলে অন্য Nationalist Paper তাহাদের পড়তে দেওয়া উচিত। সঙ্গে সঙ্গে রাজবন্দীদিগকে পকেট খরচা, ভাতা, বাড়ীর পরিবার পোষণের খরচও দেওয়া উচিত। পূর্ব্বে detenueদের জন্য বাঙ্গালা গভর্ণমেণ্টের ত বৎসরে ৫৮ লক্ষ টাকাই খরচ হত।

ভারত গভর্ণমেণ্ট ভারতের defence এর জন্য দায়ী, বর্ত্তমান যুদ্ধের উপলক্ষে ভারত গভর্ণমেণ্টের রোজ নাকি এখন ২০ লক্ষ করিয়া টাকা খরচ হইতেছে। কাজেই

আমার ফর্দ্দ অনুযায়ী [illegible] নাস্তা, সরবৎ, dinner ইত্যাদি বাবদ গভর্ণমেণ্ট এখন অত টাকা খরচ করিবেন কিনা, সে উত্তর গভর্ণমেণ্ট দিতে পারেন। আমরা প্রস্তাব করিতে পারি, খরচ করা না করা গভর্ণমেণ্টের ইচ্ছা।

Mr. DEPUTY SPEAKER: Again you are saying something which you were asked not to say.

Maulvi Md. MOZAMMEL HUQ: তারপর মহাত্মা গান্ধী যুদ্ধ আরম্ভ হওয়ার প্রারম্ভে বলেছিলেন—বিলাতের Westminster Abbey প্রভৃতি কারুকার্য্য খচিত বড় বড় সৌধগুলি জার্ম্মাণ বোমারু বিমানের বোমা দ্বারা নষ্ট ও ধ্বংস প্রাপ্ত হইয়া যাইবে, ইহা তিনি সহ্য করিতে পারিতেছেন না এই চিন্তাও তাঁহার পক্ষে অসহ্য। কাজেই বিলাতের সৌধগুলির ধ্বংস হওয়ার চিন্তায় বহু রাত তিনি না ঘুমাইয়াই কাটাইলেন, তৎপর সহ্য করিতে না পারিয়া একদিন সত্য সত্যই তিনি ভেঁউ ভেঁউ করিয়া কাঁদিয়া ফেলিলেন এবং খবরের কাগজে ছাপিয়া সে সংবাদ তিনি বড় লাটকে এবং বিলাতের বৃটিশ গভর্ণমেণ্টকে জানাইলেন, তারপর মহাত্মাজী ইংরেজদের দুঃখ দূর করার মানসে বড় লাটের বাড়ী ছুটাছুটি আরম্ভ করিয়া দিলেন এবং যুদ্ধে ইংরেজদিগকে তাহার দলবল সহ সাহায্য করিবেন, একথা উচ্চ কণ্ঠে প্রচার করিলেন। তারপর এই ছুটাছুটির ফল, তাঁহার মনমত না হওয়ায়, তিনি বড় লাটের বাড়ী হ'তে শেষ বার ফিরে এসে বল্লেন, না, এই যুদ্ধে ইংরেজদিগকে সাহায্য করা যাবে না, Westminster Abbey ধ্বংস হয় হউক, এখন সত্যাগ্রহ কর্‌তে হবে।

Mr. DEPUTY SPEAKER: It is difficult to follow what you are driving at. Please speak on the point at issue.

Maulvi Md. MOZAMMEL HUQ: তারপব সত্যাগ্রহ সুরু হল। ইহাই সত্যাগ্রহ করে জেলে যাওয়ার ইতিহাস। গভর্ণমেণ্টও Defence of India Actদ্বারা সত্যাগ্রহী-দিগকে arrest করতে আরম্ভ করে দিয়েছেন। এবং কেহ সত্যাগ্রহ করলেই তাকে জেলে পাঠাচ্ছেন। গভর্ণমেণ্ট তার দেশ রক্ষার জন্য সত্যাগ্রহ করলেই লোককে ধরে জেলে পাঠাবে, তা গভর্ণমেণ্টের ব্যাপার। সেখানে আমাদের কথা চলে না। আমার কথা হইতেছে এই যে রাজবন্দীদের এত কম করে খেতে দেওয়া হচ্ছে, তাতে আমার প্রাণে ব্যথা লেগেছে এবং সেই ব্যথা প্রকাশ করবার জন্যই আজ আমি এই বক্তৃতা প্রদান করলাম।

(At this stage the House was adjourned for 20 minutes.)

(After adjournment.)

Mr. SANTOSH KUMAR BASU: Mr. Speaker, Sir, I had no desire to take part in this debate had I not been concerned with the matter now before the House at an earlier stage of the controversy. The House is well aware that the Security prisoners in the different jails in Calcutta and near about Calcutta had resorted to hunger-strike in

November last as a protest against their grievances for which they had asked for redress but had failed to receive any sympathy at the hands of the Government. At that time the hunger-strike continued from day to day. The outlook was extremely gloomy. Government was questioned time after time as to the steps they proposed to take for the purpose of easing the situation. The situation became so grave that some members of the Assembly headed by the Leader of the Opposition had to intervene and an interview was sought with the Hon'ble the Home Minister, Khwaja Sir Nazimuddin. That interview took place on the night of the 13th December last. In consequence of that interview a certain letter was drafted with the approval of Sir Nazimuddin. I am making this statement as there is nothing secret about it, and those steps that were taken for the purpose of bringing the hunger-strike to a speedy termination were not of a secret nature. Sir, on the 18th of December last, a communique dated the 17th December was published on behalf of Government in which reference was made to this interview and to a letter which was addressed by the honourable the Leader of the Opposition, Mr. Charu Chandra Roy and myself to one of our colleagues Mr. Pratul Chandra Ganguly and to Mr. Subhas Chandra Bose, both of whom had just then been released on the suspension of their detention. In that letter they were requested to intervene in the matter, because in consequence of the interview with the Hon'ble the Home Minister we felt convinced that the matter would be taken up by him in a sympathetic spirit as soon as the strike was called off. I make no apology for placing that communique *in extenso* before the House as it found place in the morning papers of the 18th December last. Says the communique:

"As a result of the communications released below which were handed over by Mr. Charu Chandra Roy, M.L.A., in person to the Superintendents of the Presidency, Alipore Central and Hijli Special Jails, all the Security prisoners in these jails who had been on hunger-strike have discontinued hunger-strike this morning. Thirty-one terrorist prisoners in the Alipore Central Jail who had gone on hunger-strike since yesterday in sympathy with the hunger-striking Security prisoners have also discontinued hunger-strike this morning."

The letters which were quoted in the communique were these:—

"CALCUTTA,

Dated December 14th, 1940.

My dear Subhas Babu and Pratul Babu,

We have gone into the question of the hunger-strike in the different jails which is causing us grave anxiety. We have also considered the grievances put forward by the prisoners concerned and have discussed them with you in great detail.

We have had the advantage of a long interview with the Hon'ble the Home Minister and feel confident that he will himself go into the matter in a sympathetic spirit as soon as the hunger-strike is called off.

Under the circumstances we should suggest that the strike should be immediately brought to an end. We also request you to join us in conveying similar suggestion to the prisoners in jails."

This letter was signed by Mr. Sarat Chandra Bose, myself and Mr. Charu Chandra Roy. Thereupon the following letter was written by Mr. Subhas Chandra Bose and Mr. Pratul Chandra Ganguly to the prisoners concerned which also forms part of the Government communique.

"To Comrades on hunger-strike in the Presidency, Alipore Central and Hijli Special Jails.

Dear friends,

We are enclosing herewith a copy of a letter we have received from Sjs. Sarat Chandra Bose, Santosh Kumar Basu and Charu Chandra Roy. After considering everything we would request you to terminate your fast.

We wanted very much to send a common friend to convey our request personally to you but we have been informed by Government that they cannot allow it under the existing rules. In these circumstances, please treat this letter as a request conveyed in person and terminate the fast."

This letter was signed by Mr. Subhas Chandra Bose and Mr. Pratul Chandra Ganguly. It has been distinctly stated in the communique that as a result of the communication released below which was carried by Mr. Charu Chandra Roy himself to the different jails the prisoners had abandoned their hunger-strike.

Now, Sir, the very basis of these negotiations was that as soon as the hunger-strike would be called off Government would seriously take up the question of revising the rules in connection with the treatment and the diet and the other amenities which were being afforded and offered to these prisoners in jails. I must tell the House that in pursuance of this arrangement we had another interview with the Hon'ble Khwaja Sir Nazimuddin in the Secretariat on the 2nd of January, 1941. Now Sir Nazimuddin again, I must admit, went into the whole question in great detail; and certain matters were discussed and certain decisions were arrived at in the presence of the official concerned. We were expecting that some definite result would ensue in consequence of these negotiations and as a result of the understanding on which the hunger-strike was called off—very fortunately

called off. But unfortunately nothing yet has been done for the purpose of promulgating and publishing any rules that might have since been amended.

Sir, on an earlier occasion when the matter came before the House in connection with an adjournment motion I appealed to the Hon'ble the Home Minister to consider the whole question of revision of the Jail Code with reference to Security prisoners in a spirit of sympathy and imagination. The Hon'ble the Home Minister complained in the course of his reply that I ought to have known that these rules had been promulgated and published in the official Gazette. I at once felt that Sir Nazimuddin was labouring under some sort of misapprehension because these rules had not yet found the light of the day. It must be admitted that the very next day Sir Nazimuddin made amends by sending me a letter of apology for the erroneous statement he had made in his reply by telling me that I had omitted to notice the rules as published in the Gazette. Sir Nazimuddin admitted that the rules had been framed but they had not been published in the Gazette. That correction was also made in the Press the very next day. Unfortunately, although on the 2nd January we discussed the matter with regard to the treatment and the amenities of the Security prisoners and although a definite assurance was given to us that effect would be given to the alterations which they proposed to make in the Security prisoners rules, up till now no such rules have seen the light of the day and I do not know what changes, if any, have been made in these rules. Sir, this is a very serious matter. It is unfortunate that my honourable friend Sir Nazimuddin is not present here to-night and I cannot address my question directly to him. Hon'ble Sir Bijoy Prasad Singh Roy has taken up this portfolio as a temporary measure. Even so, the matter is so serious and insistent that it could not brook any further delay. The time had come to make good the promise which was held out to the Security prisoners through ourselves. Our interest in this matter, to-day, is not to safeguard our own position. We had taken up that attitude in having the hunger-strike recalled and withdrawn on the strength of a promise which had been made to us. That promise still remains unfulfilled. We on our part had proceeded on the footing that we had ample justification in relying upon the word which had been given to us at that moment; but unfortunately, Sir, Security Prisoners Rules have either been not amended or those amendments have not yet received publication in the official gazette or anywhere else.

Now, Sir, it may be said that although not published these rules are being given effect to and the Security prisoners are having full benefit of the changes. I may, however, inform the Hon'ble Minister who is in charge of the portfolio that I have received information from the relations of some prisoners that their condition is just as bad in

material respects as they used to be formerly. Sir, a different report may be placed before the House by the Hon'ble Minister. The question is which of these reports is to be believed. The Hon'ble Minister would draw his report from his subordinate officials and I would draw my reports from the relations of the Security prisoners. Under these circumstances it is extremely difficult for us sitting in this Assembly to find out which report is correct. On the other hand, if these Security Prisoners Rules as amended are published, everybody would know how the matter stands. These rules must form part of the Jail Code. The Jail Code is a publication which everybody can find for himself and reference can be made to it whenever occasion arises. But if this amendment to the Jail Code on this important point has not been embodied yet in any printed publication, I do not think it lies in mouth of Government to say "We are giving effect to those rules although they have not been published at all."

Sir, I am anxious that the situation which arose some months ago and which had taxed the ingenuity not only of officials concerned but also of non-officials who are interested in the matter should not recur again. I am anxious that these prisoners who were persuaded to give up a suicidal course on a certain statement, on a certain representation made to them and certain hopes held out to them should not be made to feel that they were the victims of a hoax emanating from high quarters. That is absolutely important from the point of view of carrying on the administration in jails, and I am afraid if they take that view it would not be without justification. We have not certainly done everything that was expected of us in consequence of those negotiations. I would, therefore, submit to you, Sir, that the Hon'ble Minister who is in charge of the portfolio of Home Department now ought to make his position perfectly clear. In this connection I may also inform him that the Hon'ble Sir Nazimuddin assured Mr. Sarat Chandra Bose that he would decide the matter by the 6th of January, 1941. I myself was present on the occasion when this intimation was given to Mr. Bose by Sir Nazimuddin, and he also assured Mr. Bose that "he was sure that his decision would satisfy us" —to quote his own words. As I have already stated, an interview followed these negotiations on the 2nd of January in the Secretariat in Sir Nazimuddin's office, but unfortunately since then nothing has been done. These promises have not fructified, and I think, Sir, we are left exactly in the same position as we were in prior to the hunger-strike. I am casting no reflection upon Sir Nazimuddin. He may be a victim of circumstances. He may have been a victim of advice which he could not control. But as public men who have to answer to the public for our public acts we are entitled to demand of the Government a reply to this question as to why the assurances contained in this communique on the basis of negotiations to which we were parties have not yet been given effect to, especially in the matter of the publication of the

Security Prisoners Rules which are said to have been amended. I submit, Sir, that in the interest of smooth administration in the jails, and in view of the necessity of proper amenities being offered and afforded to the Security prisoners, Government ought to make a statement on the floor of this House to-day as to what steps they have taken, what steps they propose to take and in what way they have amended the Security Prisoners Rules and when they are going to publish them. After all they must remember that these prisoners are not convicted persons. They have been deprived of their liberty without any trial, without any charge, and they are entitled to expect of the Government such treatment as should be offered to them as free citizens whose freedom has been taken away from them without any trial, without any charge, without any justification being made public so far as they are concerned. I would, therefore, request the Hon'ble Sir Bijoy Prasad Singh Roy to intimate to the House what action, if any, has been taken in respect of this matter, and if not taken yet, when they propose to do so.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Mr. Speaker, Sir, I have listened with very great interest to the points raised by my esteemed friend Mr. Santosh Kumar Basu.

First of all, Sir, let me assure him that Government stands by the assurance, if any, given to him and to his colleagues by the Hon'ble Sir Nazimuddin. In fact, he, in pursuance of the promise made, examined the question in detail and settled the principle. As a matter of fact, with respect to certain points draft rules have been framed and with respect to others, for instance, about giving permission to Security prisoners to read and sit for examinations and about giving permission to Security prisoners to communicate with the Legislature, these rules have already been published, and I believe that a very near and dear relation of Mr. Charu Chandra Roy has availed himself of the rules regarding examination. (Mr. CHARU CHANDRA ROY: Yes.)

As regards the other rules, the matter is still under examination, and as they involve serious financial questions it is difficult for Government to publish the rules without detailed consideration and without realising the financial implications of the proposals. But I can again assure my honourable friend that Government do stand committed to the promise, if any, made by Sir Nazimuddin, (Mr. SASANKA SEKHAR SANYAL: Why if any?) and the matter will be treated in a sympathetic spirit as he had promised. But, Sir, it would require a little time. I do not like to raise any unnecessary hope in the matter, because it requires detailed consideration with due regard to the financial aspect of the question

Mr. SARAT CHANDRA BOSE: Has not that been done as yet?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: No, Sir. It has not yet been completed. The delay is unfortunate, I admit, but it is being done.

In this connection, Sir, I would like to mention one word about the calling off of the hunger-strike. I understand that there was no undertaking on the part of Government that they would give effect to the rules if the hunger-strike was called off. In fact, Sir Nazimuddin never agreed to put these two things together, and any assurance he might have given was quite independent of the calling off of the hunger-strike by the prisoners.

Sir, I will now turn to the resolution itself. The original resolution moved on behalf of Mr. Pratul Chandra Ganguly proposes that all prisoners, either under the Defence of India Rules or under the Indian Penal Code, should be placed in Class I. To this Mr. Surendra Nath Biswas has moved an amendment. He not only includes prisoners convicted but also those who are under trial both under the Indian Penal Code and under the Defence of India Rules. Sir, this is no new proposal before the Bengal Legislature. As some of my honourable friends may remember, this matter has cropped up in the Legislature from time to time and I think in the early days of the non-co-operation movement, this was one of the problems which Government had to tackle. Sir, the Government in this country have never accepted that the motive of crime should ever form the criterion for the classification of prisoners. In fact, the Jail Code clearly lays down that the classification of prisoners should be done on the status of the prisoner, on his education, on the standard of living, to which he is accustomed while outside jail, and that principle is still being followed. I do know, Sir, that there is a considerable volume of public opinion in this country that has always urged that Government should accept the motive of crime as the criterion for the classification of prisoners. In this connection, Mr. Atul Chandra Sen referred to the English law and read out certain passages from "The Modern English Prison" by L. W. Fox, Assistant Commissioner and Inspector of Prisons and Secretary of the Prison Commission. These are the lines he quoted: "The First Division, it should be noted, is reserved for a strictly limited class of prisoners, and mainly for those for whom First Division treatment is prescribed by statute, e.g., persons convicted of seditious libel". Now, I only wish that he had quoted a few lines which follow and I would, with your permission, like to place those lines before the House. They run as follows: "It may be inferred that the Division is now used only for what are sometimes called political offenders, but neither the Legislature nor the Judicature of the country (that is, Great Britain) has shown any disposition to distinguish political offences as such and in the result there are few years which see the reception of more than one of these

prisoners". So, that is more or less a dead letter and the Legislature or the Judicature of the country do not in practice encourage such classification on motive basis. That is the point which I wanted to make out——

Mr. SARAT CHANDRA BOSE: How many prosecutions are there in England like this?

The Hon'ble Sir BIJOY PRASAD SINGH ROY: As I was just submitting there has been a considerable volume of public opinion in this country that has constantly urged that classification should be on the basis of the motive of crime. There is another ground on which this suggestion has been urged, namely, that the so-called political prisoners are accustomed to a higher standard of living. They are generally persons of education and culture. So, they should be placed in a special category while in prison so that they might not be inconvenienced in any way. I may submit that Government find it extremely difficult to change their policy and to accept the suggestion of the persons who urge this point of view and one of the grounds on which Government are disinclined to accept the suggestion is that once you decide to classify prisoners on the basis of the motive of crime, it is difficult to put a limit anywhere. Now, for instance, there may be persons who might consider that a particular set of people holding a particular set of political opinion are traitors to the country and that they should be extirpated. As for example, there are the two groups of political people holding extreme views, namely, Anushilan Samity people and the Jugantar people. Suppose members of one Samity take it into their head that the members of the opposite camp are not friends of the country but that they are really standing in the way of the liberation of the country and in the way of the attainment of the country's freedom influenced by that feeling they take some action against the opposite party which would constitute a crime, would my friends opposite suggest that such persons should be placed in a special category as political prisoners. Or take for instance——

Mr. CHARU CHANDRA ROY: On a point of order, Sir. Is not the Hon'ble Minister speaking on hypothetical questions?

Mr. DEPUTY SPEAKER: Naturally.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: There may be a higher feeling than patriotism, namely, religious feeling. Sir, I would refer my honourable friends to a very unfortunate incident that occurred in Calcutta a few years ago, namely, the College Street bookshop murder. Some persons came from Lahore absolutely

unknown to the victim and took away the life of that unfortunate man simply because he happened to be the publisher of a book in which certain portraits had appeared. Now, according to the assailants, they were actuated by the highest of motives, namely, they were actuated by a religious feeling. They were actuated by a feeling which according to them at least had the sanction of their religion and was approved of by their religion, and they committed one of the most heinous crime, most cold-blooded murder, most premeditated murder. Would my friends suggest that these criminals should be placed in a special category because their motive was very good or laudable? So, these are the difficulties which Government are faced with and naturally they are reluctant to change their policy which they have been pursuing in this country since the beginning of the British rule in India.

Sir, my friend Mr. Charu Chandra Roy referred to certain grievances of individuals. First of all, my submission is that those grievances should not have been mentioned in connection with this debate because they are individual cases. Government are prepared to look into them if specific instances are brought to their notice——

Mr. CHARU CHANDRA ROY: I did not mention any individual case.

Mr. SURENDRA NATH BISWAS: I have mentioned individual cases.

The Hon'ble Sir BIJOY PRASAD SINGH ROY: Yes, Sir, Mr. Surendra Nath Biswas mentioned certain individual cases. Those cases Government are prepared to enquire into in order to satisfy him as to why Government could not accept the recommendations of the trying magistrates; but I hope they will not be urged in connection with the present debate.

These are the grounds, Sir, which stand in the way of Government's accepting the resolution or the amendment, and I hope my honourable friends will appreciate the difficulties I have pointed out.

Mr. ATUL CHANDRA SEN: I shall only say a few words, Sir, in reply to what the Hon'ble Sir Bijoy Prasad Singh Roy has said. The Hon'ble Sir Bijoy Prasad has referred to Fox's book. If he had taken care to just go through that book a little more carefully than he seems to have done, he would have seen that since the days of Jeremy Bentham improvements have been made in the British prison system which leave very little to complain about. There, Sir, though the question of prison improvement has been thrashed out by commission after commission, political prisoners have not been prominently

dealt with, because in the English prison system prisoners are treated humanely; only their liberty is taken away; only some restraint is put on them; above that, they are treated in a most humane way. Therefore, the question of according preferential treatment to political prisoners has not taken any shape in that country as it has done here. Sir Bijoy Prasad has mentioned that I have quoted from Mr. Fox, but he has carefully avoided mentioning another book, the Encyclopaedia of British Laws from which also I quoted, and there I have made it perfectly clear that motive must be taken into consideration in making the classification of political prisoners. Sir Bijoy Prasad says that the according of a preferential treatment to political prisoners has not been accepted as a principle in this country. May I point out to Sir Bijoy Prasad that the Hon'ble Sir Alexander Muddiman, perhaps in the year 1921, in reply to a question of Mr. C. S. Ranga Ayer made it distinctly clear that preferential treatment was accorded to political prisoners in Bengal. Therefore it does not lie in the mouth of the Hon'ble Sir Bijoy Prasad to say that that principle has not been accepted. Lastly, Sir, Sir Bijoy Prasad has cited the commission of a murder by a man from political or religious motive and has asked, do you think he deserves preferential treatment. I submit the question is very delicate indeed. But does Sir Bijoy Prasad remember the speech made by Sir Reginald Maxwell only the other day when he said that the Government of India accord special treatment to the prisoners of war. Those murderers, those aggressors, those looters, those invaders, those enemies of humanity, as they call them, have been accorded special treatment. Sir Bijoy Prasad may read the *Statesman* of the 6th February from which he will learn that every Italian prisoner of war, who is a high officer in the army, gets Rs. 800 per month, and every prisoner of war, who is a lieutenant, gets Rs. 300 per month——

Mr. A. F. STARK: On a point of order, Sir. Is the honourable member relevant in referring to the allowance of the prisoners of war?

Mr. DEPUTY SPEAKER: He is relevant.

Mr. ATUL CHANDRA SEN: Thank you, Sir.

Now Sir Reginald Maxwell, a man much bigger than Sir Bijoy Prasad, is prepared to accord better treatment to prisoners of war, but Sir Bijoy Prasad is not prepared to accord preferential treatment to people who from the highest of motives may have been misled to commit murders. Surely it cannot be said that they were led to commit murders to satisfy their personal greed. I am not going into this matter in detail; I only say that Government are looking at this question from a wrong perspective. It does not matter whether there are precedents in other countries or not. I have made it perfectly

clear, Sir, in my speech that in this country we are living under a foreign domination and therefore we feel justified and called upon by all legitimate means to overthrow this system of Government, and if in the course of their activities our young men ever commit acts of indiscretion, certainly that must not be the ground for depriving them of what the British laws provide for such prisoners in England.

Before I conclude, Sir, I may inform you that I accept the amendment of my honourable friend, Mr. Surendra Nath Biswas.

The motion of Mr. Surendra Nath Biswas that Resolution No. 4 do take the following form, namely:—

"This Assembly is of opinion that all prisoners in Bengal Jails, whether detained or convicted under the Defence of India Rules or kept under trial or convicted for offences against the State under the Indian Penal Code be placed in Division I or that a new special division similar to Division I be created for them and that rules be framed in respect of their ration, interviews, letter-writing, supply of books and newspapers and other reasonable amenities",

was then put and a division taken with the following result:—

AYES—42.

Abdul Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Abul Fazl, Mr. Md.
Ahmed Khan, Mr. Syed.
Asimuddin Ahmed, Mr.
Banerji, Mr. Satya Priya.
Barma, Babu Promhari.
Basu, Mr. Santosh Kumar.
Biswas, Mr. Surendra Nath.
Bose, Mr. Sarat Chandra.
Chaudhuri, Rai Harendra Nath.
Das, Mr. Monmohan.
Das Gupta, Babu Khagendra Nath.
Das Gupta, Srijut Narendra Nath.
Dutta Gupta, Miss Mira.
Dutta Mazumdar, Mr. Niharendu.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Gupta, Mr. J. N.
Hasan Ali Chowdhury, Mr. Syed.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Khan, Mr. Debendra Lall.
Kumar, Mr. Atul Chandra.
Kundu, Mr. Nishitha Nath.
Mandal, Mr. Amrita Lal.
Mandal, Mr. Krishna Prasad.
Maniruzzaman Islamabadi, Maulana Md.
Nasker, Mr. Hem Chandra.
Nausher Ali, Mr. Syed.
Pain, Mr. Barada Prosanna.
Pramanik, Mr. Tarinicharan.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanyal, Mr. Sasanka Sekhar.
Sarker, Mr. Nalini Ranjan.
Sen, Mr. Atul Chandra.
Shahedali, Mr.
Shamsuddin Ahmed, Mr. M.
Singha, Babu Kshetra Nath.
Wahid Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—76.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mirza.
Abdul Hafiz, Mr. Mia.
Abdul Hakim, Maulvi.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Majid, Mr. Syed.
Abdul Wahab Khan, Mr.
Abdur Rahman Siddiqi, Mr.
Abdur Rasheed, Maulvi Md
Abdur Rauf, Khan Sahib Maulvi S.
Abdur Razzak, Maulvi.
Abdus Shaheed, Maulvi Md.
Ahmed Hossain, Mr.
Aminullah, Khan Sahib Maulvi.
Amir Ali Mia, Maulvi Md.
Anwarul Azim, Khan Bahadur Md.
Ashrafali, Mr. M.

Azhar Ali, Maulvi.
Badruddoja, Mir. Syed.
Bell-Hart, Miss P. B.
Birkmyre, Sir Henry, Bart.
Das, Mr. Anukul Chandra.
Das, Rai Sahib Kirti Bhusan.
Edhar, Mr. Upendranath.
Farhat Bano Khanam, Begum.
Fazlul Huq, the Hon'ble Mr. A. K.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gomes, Mr. S. A.
Hamiduddin Ahmad, Khan Sahib.
Hdaina Murshed, Mrs., M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Hawkings, Mr. R. J.
Heandry, Mr. David.
Heywood, Mr. Rogers.
Idris Ahmed Mia, Maulvi.
Jalaluddin Ahmad, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
Kennedy, Mr. I. G.
McGregor, Mr. G. G.
Mandal, Mr. Birat Chandra.
Mandal, Mr. Jagat Chandra.
Mohammed Ali, Khan Bahadur.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mullick, the Hon'ble Mr. Mukunda Behary.
Mullick, Mr Pulin Behary.
Musharruf Hossain, the Hon'ble Nawab, Khan Bahadur.
Mustagawsal Haque, Mr. Syed.
Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar.
Nasarullah, Nawabzada K.
Raikut, the Hon'ble Mr. Prasanna Deb.
Roy, Mr. Dhananjoy.
Roy, Mr. Patiram.
Sadaruddin Ahmed, Mr.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Serajul Islam, Mr.
Shahabuddin, Mr. Khwaja, C.B.E.
Sinclair, Mr. J. F.
Sirdar, Babu Litta Munda.
Smith, Mr. H. Brabant.
Speller, M. J. H.
Stark, Mr. A. F.
Steven, Mr. J. W. R.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. J. R.
Whitehead, Mr. R. B.
Yousuf Mirza.

The Ayes being 42 and the Noes 76, the motion was lost.

The motion of Mr. Atul Chandra Sen that this Assembly is of opinion that all the persons convicted in Bengal under the Defence of India Rules and the Indian Penal Code for offences against the State be placed in Division I in Jails, was then put and lost.

Report of the Committee of Privileges.

Mr. M. ASHRAF ALI (Deputy Speaker): Sir, I beg to move that the report of the Committee of Privileges of the Bengal Legislative Assembly for 1940-41 on the question of privileges of members of the Assembly regarding their arrest and detention be taken into consideration.

The motion was then put and agreed to.

Mr. SASANKA SEKHAR SANYAL: Mr. Speaker, Sir, I beg to move the amendment that stands in my name, namely, that the recommendations of the Committee of Privileges as reported on the 21st November, 1940, be accepted and that immediate arrangements be made by the Government for securing and facilitating the attendance of those members of the Assembly who are now in detention and imprisonment.

Sir, while rising to move my amendment and trying to draw the attention of the House, I frankly confess that I am overwhelmed with a sense of responsibility that the importance of the question raises.

Mr. SPEAKER: There is one thing which I would like to know, namely, whether it is the desire of the House that this resolution should be finished to-day, because there will be hardly any time to do so and after yesterday's late sitting I am not feeling well.

Mr. SASANKA SEKHAR SANYAL: Sir, let us carry on for sometime and then the resolution will be carried over to the next non-official day.

Mr. SPEAKER: In that case I would ask the indulgence of the House to leave the House early to-day.

(At this stage Mr. Speaker left and Mr. Deputy Speaker took the chair.)

Mr. SASANKA SEKHAR SANYAL: Mr. Deputy Speaker, Sir, the question of imprisonment and detention is not a very new thing in this province, nor in this unfortunate country of ours. As has been described on previous occasions from different platforms, our country is a vast prison house and the helplessness of our country is reflected very pathetically when we find that many of the chosen leaders of this country have been in prison from time to time.

Sir, I will not dilate upon this question by introducing matter which is not very pertinent or relevant to the question before us. On previous occasions, ever since the inauguration of the present reforms, ever since the present Legislature came into existence, this question has been brought on the floor of the House on many occasions and the question of privileges of the members of the House in the shape that we have focussed it today has been brought times without number.

Mr. Deputy Speaker, Sir, it is a matter of pride for this House that you were the sponser and author of a Bill which was drafted in the year 1939. I would beg leave of the House to draw the attention of the members to the very salubrious provisions which were incorporated in section 8 of that draft Bill of yours. Section 8 of that Bill says: "If Mr. Speaker on information received as provided for in section 7 of this Act or otherwise is of opinion and if he thinks necessary after consulting the wishes of the Assembly that the presence of a member who has been arrested, detained, convicted or imprisoned is essential for the purpose of the proceedings of the Assembly or any committee thereof, Mr. Speaker shall inform the Provincial Government accordingly, and the Provincial Government shall take necessary steps forthwith to bring such member on such escort as they may consider

necessary or in such other manner as they may deem necessary before Mr. Speakar and such member may attend such meeting of the Assembly or any Committee thereof as the case may be on such day or days as may be required by Mr. Speaker, provided that the Provincial Government may take such steps as they may consider fit for the custody of the member during the time the presence of such member is not necessary in the Assembly or the Committee thereof."

Sir, this question has been before the legislature for a pretty long time and to-day the importance of this question is all the greater, in view of the fact that a large number of members of this House—it does not matter that they belong to the Opposition—have been clapped within prison bars. It is not a personal question with the prisoners or the detenus themselves; nor is it a party question so far as we are concerned. It is a question in which the larger and bigger rights of the public whom they represent are involved, for by the removal into the prison house of members—it is not merely a restriction of the civil liberties of particular members: it is not merely a personal handicap that is placed on them—by the removal into the prison house of these members of the Assembly, so many constituencies having various interests are left unrepresented. So, Sir, the question has to be looked at from that larger and wider point of view. Here various representatives have come. They are the chosen representatives and the accredited servants of the society which have sent them and the legislators make a very large demand upon the public exchequer and this exchequer is filled by the life-blood of the poor ultimate rate-payers of our province. These rate-payers have sent their representatives to this House not because of the prestige, not because of the glamour, that has been bestowed upon the members themselves but because the ultimate electors want to have their voices heard here. They want to have their minds understood so that the Government may be influenced, may be persuaded, to look to the interests of constituencies whose size is so vast. It may be said, as was said in reply to a question by Mr. Pratul Chandra Ganguly—Sir Bijoy Prosad Singh Roy himself answered I believe—that this question of privilege does not occur in the House of Commons itself. Sir, that is no argument. There is a great deal of difference between the House of Commons and this House of Commoners here as was indicated by an interjection by our Leader, interjected while Sir Bijoy was on his legs. How many such prosecutions occur in England? In a free country, political prosecutions are rare even if they exist. In a free country political convictions are not heard of. In a free country chosen representatives of the House are not clapped within prison bars on account of opinions they may happen to entertain and, as I am reminded by my friend Rai Harendra Nath Chaudhuri, there is no powerful Intelligence Branch Department in the free country from which precedents have been sought to be quoted.

But here what is the position? We are here carrying on interminable discussions over big and small affairs. But then the political liberty is in bondage and it is tied to the heels and wheels of a foreign power and the foreign domination is still so complete in this province and in this country that they will allow liberty of discussion only within a narrow sphere and as soon as the discussion transgresses beyond a certain scheduled limit, even the best amongst us, the most powerful among us, the most courageous among us, the most service-rendering among us, is bound to pay the penalty of the law. Mr. Deputy Speaker, let us not go by the bad precedents. Even if they are good precedents, those precedents should not be made applicable to us. I want to approach this question not in a party spirit. I want to approach this question in a spirit of humility and in a sense of seriousness of the issues involved. I would feel extremely grateful if my friends, the members of the Coalition Party, also do not approach this question merely from a party point of view. I would also make a rare appeal to the Ministers themselves not to look at this question as merely a question which is being trumped up by the Opposition. After all to-day we are in the Opposition by virtue of the party Government. To-morrow it may be that many of the best elements of the Coalition Party may also be in the Opposition. The Hon'ble Mr. A. K. Fazlul Huq, the lion and tiger of Bengal to-day, was also in the Opposition at one time and the lion and tiger, God willing, if really he tries to get out of the morass of his own mental degradation, may also come into his former self with his former ideas. Sir, I am not speaking all these things in a mood of hope or expectation, but I am simply illustrating the contingencies. There are other younger sections of the Coalition Party who have got their own ideas and those ideas are not necessarily in full consonance with the ideas of the Ministers themselves. For example, when the members of the Coalition Party meet, who does not know that on a very vital question some members differ from the rest although at the time of voting here by virtue of the discipline cast upon them for the sake of party solidarity they vote together. But when matters come in the Coalition Party, well, certain groups differ from certain other groups. These differences however do not make them liable to any imprisonment. These differences do not make them liable to forfeit their rights for deliberating and discussing either in the Party meetings or on the floor of this House. Sir, the Opposition also here exists in the same category. We do not see eye to eye with the Government in many respects, but none-the-less we are here by virtue of the creed of our position. We are trying to serve the country and the constituency according to our own lights and to the best of our ability. To-day probably we cannot persuade the Government to accept our views but all the same we are a part and parcel of this legislature. We are a part and parcel of the ideas ventilated and focussed by the Government themselves. So, Sir, the question should

be approached from that point of view. The general election is coming. In that general election many of my friends of the Coalition Party probably may have to line up with the Opposition that will be constituted at that time and if on account of differences of opinion even if they have to go to jail or to be placed under detention we must make history here by making up our minds on this question and by making it clear that, so far as this question is concerned, all legislators must be given equal facilities for performing their duties on the floor of this House. You will find that the denial of facilities to those members who are now behind prison bars is not merely affecting their own position, not merely affecting the position of their constituencies which they are representing, but also it is certainly affecting the tone and quality of the debate in the House itself. It is a well-known principle of democracy that a Government cannot really tone up unless the Opposition is strong, unless the Opposition is sound, unless the Opposition is keen. You see, Sir, many of the stalwarts of the Opposition have now been put behind prison bars. Even assuming that they could not help being within the clutches of the law—even though it is a lawless law—I am not going into the question as to whether the law has been proper or the law has been sound—even assuming that they have to pay the penalty of the law, I submit, Sir, that penalties should not be so wholesale as to deprive them of the right, the privilege, the duty and the obligation of coming into this Chamber so that they can help the proceedings of the House with their wisdom, with their intellect and with their voice and mind. Sir, I will not illustrate, but since my friend Mr. Mozammel Huq some time back in connection with a previous debate was referring to Dr. Nalinaksha Sanyal everybody knows Dr. Nalinaksha Sanyal, Mr. Dhirendra Nath Dutta and Babu Narendra Narayan Chakravarty. They may have differed from the opinions of many members of the Coalition Party, but they are as much the comrades of the members of the Coalition Party as they are of ours and who will deny that the absence of enlivening figures from the House has certainly brought about a dullness in the whole tenor of the proceedings of the House. So, let us all combine and let us at least come together in one respect, namely, the bringing of the introduction of facilities for the presence and attendance of members here.

In this matter, as I have submitted, I am not only fortified by the provisions in the Bill which you yourself have provided. I am still more fortified by the unanimous decision of the Committee of Privileges which met on the 19th September last and submitted their report on the 12th November last. On the same occasion special motions were tabled by my friend Mr. Surendra Nath Biswas and my humble self and certain short notice questions were given notice of by Mr. Santosh Kumar Basu. These questions were referred to the Committee of Privileges on which all sections of this House were represented, and the

Committee of Privileges with a full sense of responsibility and seriousness of the matter have submitted their report which has come probably within the knowledge of most of the members of this House. The Privilege Committee recommended—

(1) That immediate steps be taken by Government to pass the Bengal Legislative Assembly Powers and Privileges Bill, 1939, already introduced in the Assembly on the 12th July, 1939, by the Hon'ble Deputy Speaker into Law.

(2) That pending such legislation the following conventions be adopted, viz.—

(*i*) If any member of the Assembly is arrested, detained, convicted or imprisoned on any criminal charge or otherwise, information of such arrest, detention, conviction or imprisonment together with the charges against such member shall forthwith be sent to Mr. Speaker by person or persons under whose authority or order the arrest, detention, conviction or imprisonment is effected.

(*ii*) If Mr. Speaker on information received as above or otherwise is of opinion and if he thinks necessary after consulting the wishes of the Assembly that the presence of a member who has been arrested, detained, convicted or imprisoned is essential for the purpose of the proceedings of the Assembly or any Committee thereof, Mr. Speaker shall inform the Provincial Government accordingly, etc.

Sir, it is unfortunate that the Bill that you drafted has not come up before the House. It is still more unfortunate that Government has given notice of a Bill which has been circulated among the members. It is distressing to find that that Bill which the Hon'ble the Home Minister has sponsored deals with privileges other than the privileges of the members. It deals to a certain extent with the privileges of the Speaker, it deals with the privileges of the Ministers, it deals with the privileges of the clerks of the Assembly Department also, but unfortunately it does not specifically deal with the privileges of the members of the House. Sir, though the Bill is a misnomer, I would appeal to you and through you, Sir, to the members of the Coalition Party that the interest of the Government will not suffer in the least if these members are allowed to come to the House. Sir, ample safeguards have been provided in the report of the Committee—ample safeguards as were indicated in your own Bill. Let them come under restriction. They may come even under guard. They may, while functioning as the members of this House, even be kept in the custody of the Home Department. But let us at least go so far as to have them inside the House, able to participate in the debates of the Assembly which concern their constituency and the larger interest of the public.

I would make one more appeal through you, Sir, to the honourable members of the Coalition Party before I finish. Sir, you have made the task of this party easier by moving a resolution which stands in your name and which you moved some time back. It is not a resolution of a member of the House, it is practically the Speaker's resolution, and I hope, in view of the seriousness of the matter, in view of the solemnity of the matter, in view of the importance of the whole question, all parties through their representatives in the Committee of Privileges agreed to the recommendation. Sir, the recommendation of the Committee of Privileges is a recommendation of all the parties in this House. Let us all stand together by the recommendations of the Committee of Privileges. Let us for once at least in the history of this Assembly jointly embark upon creating a convention which will not only be helpful to the province and consistent with the requirements of the public outside but will also be a landmark in the history of constitutional development of this unfortunate and dependent country.

Mr. SATYA PRIYA BANERJI: Sir, I beg to move, by way of amendment, that the unanimous report of the Committee of Privileges which was placed before the House on the 19th September, 1940, be accepted; and that immediate arrangements be made for the attendance of those members of the Assembly who are either in detention or undergoing a term of imprisonment.

Mr. Deputy Speaker, Sir, we have in the last four years discussed many an important question. We have discussed many important problems, but I think you will agree with me when I say that the question of to-day is the most important, because it deals with the privileges of our colleagues of this House; it deals with the privileges that will contribute to the dignity of the House to which we are all proud to belong. The members who are absent, and of whose deliberations we have been deprived, are the ornaments of this House. We miss to-day the torrential eloquence of Srijut Narendra Narayan Chakravarty; we miss to-day the interesting points of order which used to be raised by indomitable Dr. Nalinaksha Sanyal which might sometimes have created some disorder; we miss to-day also the legal acumen of Srijut Dhirendra Nath Datta, and we miss also the contributions of the other members who are in detention. And, Sir, I think I shall be failing in my duty if I do not make a special mention of the emphatic utterances of one of the best Bengali speakers of this House, Srijut Bankim Chandra Mukherjea. Sir, the problems that we have been faced with to-day are not new. Many of us who are speaking here and standing before you may be the victims of the Act which has taken our friends away from our midst. We are all here potential victims of the Defence of India Act. Let me, Sir, read out before you what that Act stands for. This Act is an Act

to provide for special measures to ensure the public safety and interest and the defence of British India and for the control of certain offences, and the comedy of the whole thing is that you take away those persons who are the best fitted for the defence of India. The Act further says the Central Government may, by notification, make such rules as appear to it to be necessary or expedient for securing the defence of British India, the public safety, the maintenance of public order or the efficient prosecution of war. May I, Sir, pause for a moment and say in what relation we really stand to the present war, a war in which we are only interested observers, a war in the prosecution of which we are not consulted——.

Mr. A. F. STARK: On a point of order, Sir. Is the honourable member relevant?

Mr. SATYA PRIYA BANERJI: Sir, I am happy that the representative of the European group has risen up on a point of order, because I think my remarks have gone home. However the matter is that we are not interested in this war. We are not for helping Nazi aggression, nor aiding British Imperialism. We are interested in this war if only out of this war is evolved a new order, an order in which there will be no exploitation of a man by a man, of a nation by a nation and of a class by a class. Let me quote from the speech of Mr. Churchill——

Mr. DEPUTY SPEAKER: Mr. Banerji, will you please confine yourself to the motion?

Mr. SATYA PRIYA BANERJI: Yes, Sir, that is what I am doing. These members are the victims of the Defence of India Act, and the Defence of India Act is concerned with the efficient prosecution of the war. Mr. Churchill, on the very first day he assumed the premiership of Great Britain, declared that the aim of this war is victory—victory so that the British Empire may survive. (Cries of "Hear, hear" from the European benches.) But we cannot forget that the survival of the British Empire is the perpetuation of India's slavery. Slavery, Sir, India can have from anywhere; she can have it from France, she can have it from Germany, she can have it from Japan, but we want independence. Independence is our goal. If Mr. Churchill did the right thing to exhort the people of Great Britain to fight against Nazi aggression, Sir, the members that are clapped behind the prison bars, are all guilty of the same offence. They exhorted the people of this province to love their country so that the province and the country may be free from foreign domination and British Imperialism. (Cries of "Hear, hear" from the Opposition benches.)

Then, Sir, I come to the main problem. The report, the unanimous report which has just been read out by my friend Mr. Sasanka Sekhar Sanyal, says: "Pending legislation the following conventions be adapted, namely, if Mr. Speaker on information received as above is of opinion and if he thinks necessary after consulting the wishes of the Assembly that the presence of a member who has been arrested, detained, convicted or imprisoned is essential for the purpose of the proceedings of the Assembly or any Committee thereof, Mr. Speaker shall inform the Provincial Government accordingly....." and so on and so forth. Sir, may I not appeal to the members of the Coalition Party to consider that the presence of those members who have been snatched away from our midst by the cruel provisions of the Defence of India Act is necessary? Do not they also feel the pinch of their absence? Do not they feel the absence of that tone and temper of the debate and of the high level in which the debate was being carried on when they were here? If their presence a few months back was not sufficient to crumble the British Empire into pieces, I think the British Empire will survive if they are brought to this House under proper escort and are allowed to take part in the deliberations. If, Sir, you feel that their presence is necessary, and I think I am echoing the sentiments of all of you present here when I say that their presence is necessary, I appeal to you in the name of all that stands for freedom and justice, in the name of all that is best in humanity, in the name of all that is good, beautiful and true to see that they are brought in this House, to see that they take part in the deliberations of the House, to see that they can give their wisdom to us and raise the dignity of this House.

Sir, it has been said, or rather it was said yesterday, in reply to a question that the House of Commons knows no such privilege. I have yet got to know if the Committee of Privileges in the House of Commons recommended such a thing and if the Government had the courage to go against the wishes of that Committee of Privileges. The unanimous report of the Committee of Privileges of this House if you flout, you flout the whole House. Are not your representatives on the Committee of Privileges representing you all? If you insult those members by not getting this resolution passed, will it not be equally insulting to yourselves? I put to you this straight question and I ask of you a straight answer.

Let me come nearer home. In Burma which was only the other day united with us, but thanks to the new reforms it has at last got rid of us, a bad company so far as this question is concerned, also a similar question arose. There also a resolution was brought in the House, it was passed and in pursuance of that resolution a member convicted was brought into the House and was permitted to take part in the proceedings. I would ask the members to take note of this

fact. I would ask the Hon'ble Minister in charge to take a leaf out of the example of Burma and allow these unfortunate colleagues of ours to take part in the deliberations of this Assembly and give effect to the recommendations, the unanimous recommendations of the Committee of Privileges which represents the whole House.

With these few words, Sir, I move my motion.

Adjournment.

The House was adjourned at 7-55 p.m. till 4-45 p.m. on Monday, the 10th March, 1941, at the Assembly House, Calcutta.

B. G. Press—1941-42—146A—700.

Index to the

Bengal Legislative Assembly Proceedings.

(Official Report.)

Vol. LIX—No. 2—Tenth Session, 1941.

The 15th, 25th, 26th, 27th, and 28th February and 3rd, 4th, 5th, 6th and 7th March, 1941.

[(Q.) Stands for question.]

Abdul Hafiz, Mr. Mirza

Tangail-Mymensingh Road: (Q.) p. 233.

Abdul Hakim, Maulvi

Bengal Rent Reduction (Temporary Provisions) Bill, 1940 (Non-Official): pp. 217-222.

Abdul Jabbar, Maulvi

Increase in the number of schools and madrasahs in Dinajpur district. (Q.) p. 232.

Abdul Latif Biswas, Maulvi

Extension of service to Deputy Director of Sericulture, Berhampore: (Q.) p. 34.

Abdul Majid, Mr. Syed

Bengal Land Revenue Sales (Amendment) Bill, 1937 (Non-Official): pp. 183-186.

Abdul Wahab Khan, Mr.

Bengal Finance (Sales Tax) Bill, 1941: pp. 424-425, 447.

Abdul Wahed, Maulvi

Bengal Finance (Sales Tax) Bill, 1941: pp. 321-322.

Settlement Kanungoes: (Q.) p. 180.

Abdur Rahman Siddiqi, Mr.

General discussion of the Budget pp. 158-160.

Abdur Rauf, Khan Bahadur S.

General discussion of the Budget pp. 111-113.

Abdur Razzaq, Maulvi

Assistant Registrar, Chittagong (Q.) p. 27.

Abu Hossain Sarkar, Maulvi

Bengal Finance (Sales Tax) Bill, 1941 pp. 319-321, 425-426, 450-453.

General discussion of the Budget pp. 165-169.

Abul Fazl, Mr. Md.

Bengal Finance (Sales Tax) Bill, 1941 pp. 310-311, 312, 333, 353, 364, 40 410, 418.

General discussion of the Budget pp. 46-48.

Adjournment motion: pp. 296, 304.

Regarding a Press statement made b the Hon'ble the Chief Minister i connection with census operation pp. 88, 130.

Regarding the prohibition of publ meetings by the District Magistra of Tippera in connection with Jw Restriction and other Bills: p. 34

Agricultural loans

And gratuitous relief for cultivators of Jessore district: (Q.) p. 177.

Collections of—in certain unions in Munshiganj subdivision: (Q.) p. 29.

Recovery of—from people of Kurigram subdivision: (Q.) p. 180.

Ahmed Ali Enayetpuri, Khan Bahadur Maulana

Agricultural loans and gratuitous relief for cultivators of Jessore district: (Q.) p. 177.

Ahmed Ali Mridha, Maulvi

Bengal Land Revenue Sales (Amendment) Bill, 1937: pp. 187-188.

Allowances

Drawn by members of the Assembly: (Q.) p. 279.

For the family of security prisoner Mr. Atindra Mohan Roy: (Q.) p. 395.

Amendment of Jute Regulation Act, 1940: (Q.) p. 82.

Aminullah, Khan Sahib Maulvi

General discussion of the Budget: pp. 100-103.

Application of the jute restriction scheme: (Q.) p. 33.

Appointment

Promotion and transfer made by ex-Registrar, Co-operative Societies: (Q.) p. 386.

Arial Bil affairs: (Q.) p. 25.

Arial Bil barricade

Rate of assessment for—: (Q.) p. 231.

"Arrant nonsense"

Controversy over the use of the words —: pp. 271-273.

Arrest of Mr. Sudhir Das of Bengal Labour Party: (Q.) p. 467.

Asimuddin Ahmed, Maulvi

General discussion of the Budget: pp. 62-65.

Assistant Registrar, Chittagong: (Q.) p. 27.

Attendance of detained or convicted members: p. 182.

Ayurvedic Faculty: (Q.) p. 277.

Barma, Babu Premhari

General discussion of the Budget: pp. 253-255.

Barman, Babu Upendra Nath

Bengal Tenancy (Amendment) Bill, 1940 (Non-Official): pp. 199-202.

Banerjee, Dr. Suresh Chandra

Application of the jute restriction scheme: (Q.) p. 33.

Collections of agricultural loans in certain unions in Munshiganj subdivision: (Q.) p. 29.

Banerji, Mr. P.

Adi Ganga Improvement Bill, 1937 (Non-Official): pp. 206-207, 209.

Conduct of the President of the Diamond Harbour High English School: p. 77.

General discussion of the Budget: pp. 160-162.

Banerji, Mr. Satya Priya

Bengal Finance (Sales Tax) Bill, 1941: pp. 453-456.

Report of the Committee of Privileges: pp. 509-512.

Basu, Mr. Santosh Kumar

Resolution (Non-Official): pp. 492-497.

Baths and latrines

In steamers of River Steam Navigation Company and India General Navigation Railway Company: (Q.) p. 86.

Bengal Agricultural Produce Markets Bill, 1940: (Q.) p. 228.

Bengal Galvanized Sheet Merchants' Association

Petition of the—: p. 304.

Bill (Government)

Bengal Finance (Sales Tax)—, 1941: pp. 305-340, 351-385, 409-466.

Bengal Village Self-Government (Amendment)—, 1939: p. 182.

Calcutta Municipal (Amendment)—, 1941: p. 182.

Bill (Non-Official)

Adi Ganga Improvement—, 1937: pp. 206-210.

Bengal Land Revenue Sales (Amendment)—, 1937: pp. 183-189.

Bengal Marriage Dowry Prohibition —, 1940: pp. 210-217.

Bengal Medical (Amendment)—, 1937: pp. 190-191.

Bengal Patni Taluks Regulation (Amendment)—, 1940: p. 183.

Bengal Rent Reduction (Temporary Provisions)—, 1940: pp. 217-227.

Bengal Tenancy (Amendment)—, 1940: pp. 191-206.

Birkmyre, Sir Henry, Bart

Bengal Finance (Sales Tax) Bill, 1941: pp. 340, 359.

Biswas, Mr. Rasik Lal

General discussion of the Budget: pp. 147-150.

Biswas, Mr. Surendra Nath

Bengal Finance (Sales Tax) Bill, 1941: pp. 315-317, 333, 334, 335, 340, 354-355, 361, 364-365, 420, 425, 449.

Biswas, Mr. Surendra Nath—contd.

Externment order on Surendra Nath Datta: (Q.) p. 479.

General discussion of the Budget: pp. 113-119.

Resolution (Non-Official): pp. 469-485.

Black-out

Change of time-table during—: p. 131.

Bose, Mr. Sarat Chandra

Bengal Finance (Sales Tax) Bill, 1941: pp. 460-464.

General discussion of the Budget: pp. 256-262.

Budget Estimates

For 1941-42 (Budget Speech): pp. 5-24.

Chaudhuri, Rai Harendra Nath

Bengal Finance (Sales Tax) Bill, 1941: pp. 308-309, 312-313, 331-332, 353-354, 360-361, 375, 415, 416, 417, 418, 433.

General discussion of the Budget: pp. 35, 36, 38-42.

Treatment meted out to Defence of India Act convicts in Dum Dum Central Jail: (Q.) p. 404.

Conchmen in Calcutta and Howrah: (Q.) p. 481.

Collections of agricultural loans in certain unions in Munshiganj subdivision: (Q.) p. 29.

Comilla Jail and dining shed: (Q.) p. 398.

Commissioner

Headquarters of the Divisional—, Rajshahi Division: (Q.) p. 477.

Committee of Petitions

Presentation of the Report of the—in connection with the Sales Tax Bill: p. 365.

Committee of Privileges

Report of the—: (Q.) pp. 398, 503-512.

Conduct

Of the President of the Diamond Harbour High English School: (Q.) p. 77.

Congress Party

Withdrawal of the—: p. 236.

Conversion of reserved forests into pasture grounds: (Q.) p. 30.

Co-operative Banks in Chittagong Division: (Q.) p. 28.

Co-operative Societies

Appointment, promotion and transfer made by ex-Registrar, —: (Q.) p. 386.

Co-operative societies in Mymensingh district: (Q.) p. 26.

Crops

Failure of—in certain subdivisions of Burdwan district: (Q.) p. 85.

Das, Mr. Anukul Chandra

Bengal Medical (Amendment) Bill, 1937 (Non-Official): p. 190.

Das, Mr. Monmohan

General discussion of the Budget: pp. 155-157.

Das Gupta, Dr. J. M.

General discussion of the Budget: pp. 137-139.

Das Gupta, Babu Khagendra Nath

Bengal Tenancy (Amendment) Bill, 1940 (Non-Official): pp. 191-196.

Failure of paddy crop in Jalpaiguri district: (Q.) p. 129.

Revenue from Jalpaiguri district: (Q.) p. 229.

Das Gupta, Srijut Narendra Nath

Issue of gun licences in Calcutta and Howrah: (Q.) p. 478.

Datta, Mr. Dhirendra Nath

Comilla Jail and dining shed: (Q.) p. 398.

Delimitation of constituencies of the Tippera District Board: (Q.) p. 234.

Goomti Embankment: (Q.) p. 230.

Security prisoners and detention without trial: (Q.) p. 406.

Defence of India Rules

Prisoners under—: (Q.) p. 476.

Defence of India Act convicts

Treatment meted out to—in Dum Dum Central Jail: (Q.) p. 404.

Delimitation of constituencies of the Tippera District Board: (Q.) p. 234.

Dentists, and Homeopathy and Unani practitioners

Recognition of—by Government: (Q.) p. 276.

Department of the Hon'ble the Home Minister

Questions relating to the—: p. 130.

Deputy Director of Sericulture, Berhampore

Extension of service to—: (Q.) p. 34.

Deputy Speaker (Mr. M. Ashrafali)

Allowances drawn by members of the Assembly: (Q.) p. 279.

Presentation of the Report of the Committee of Petitions in connection with the Sales Tax Bill: p. 365.

Diamond Harbour High English School

Conduct of the President of the—: p. 77.

Distress in Bankura district: (Q.) p. 173.

Division

Bengal Finance (Sales Tax) Bill, 1941 pp. 306-307, 326-329, 335-338, 339, 356-358, 362-363, 372-373, 377-378, 382-383, 413-414, 438-439, 440, 441-448, 465-466.

Bengal Rent Reduction (Temporary Provisions) Bill, 1940. Recirculation motion (Non-Official): pp. 226-227.

Bengal Tenancy (Amendment) Bill, 1940. Reference to the Select Committee (Non-Official) pp 205-206.

Non-Official Resolution: pp. 502-503.

Dum Dum Central Jail

Treatment meted out to Defence of India Act convicts in—: (Q.) p. 404.

Dutta Gupta, Miss Mira

General discussion of the Budget: pp. 107-108.

Dutta Mazumdar, Mr. Niharendu

Arrest of Mr. Sudhir Das of Bengal Labour Party: (Q.) p. 467.

Bengal Finance (Sales Tax) Bill, 1941: pp. 365-366, 369-371, 381-382.

General discussion of the Budget: pp. 139-144.

Grievances of tenants in Sundarbans area: (Q.) p. 31.

Permission to interview an accused by his advocate: p. 409.

Privilege of rising on a point of order: pp. 482, 483, 484.

Election of Khan Bahadur Anwarul Azim

Validity of—: (Q.) p. 408.

Emdadul Haque, Kazi

Bengal Rent Reduction (Temporary Provisions) Bill, 1940 (Non-Official): pp. 225-226.

Recovery of agricultural loans from people of Kurigram subdivision: (Q.) p. 180.

Survey and settlement operations in Rangpur Sadar: (Q.) p. 345.

Enquiry about holiday

On account of lunar eclipse: p. 386.

Excise shops in Mymensingh district: (Q.) p. 475.

Extension of service to Deputy Director of Sericulture, Berhampore: (Q.) p. 34.

Externment order on Surendra Nath Datta: (Q.) p. 479.

Failure of crops in certain subdivisions of Burdwan district: (Q.) p. 85.

Failure of paddy crop in Jalpaiguri district: (Q.) p. 129.

Family allowances to security prisoners: (Q.) pp. 388, 402.

Fazlul Huq, the Hon'ble Mr. A. K.

Coachmen in Calcutta and Howrah: (Q.) p. 481.

Conduct of the President of the Diamond Harbour High English School: (Q.) p. 78.

Externment order on Surendra Nath Datta: (Q.) p. 479.

Headquarters of the Divisional Commissioner, Rajshahi Division: (Q.) p. 477.

Increase in the number of schools and madrasahs in Dinajpur district: (Q.) p. 232.

Issue of gun licences in Calcutta and Howrah: (Q.) p. 478.

Orders passed by Subdivisional Officer of Bongaon on the Editor, "Palli barta": p. 474.

Fazlul Quadir, Khan Bahadur Moulvi

General discussion of the Budget: pp. 68-71.

Validity of election of Khan Bahadur Anwarul Azim: (Q.) p. 408.

Flood-stricken people

Relief to—of Arambagh subdivision: (Q.) p. 470.

Franchise of registered trade unions: (Q.) p. 87.

Ganguli, Mr. Pratul Chandra

Report of the Committee of Privileges: (Q.) p. 398.

General discussion of the Budget: pp. 35-76, 89-128, 237-275.

Ghose, Mr. Atul Krishna

Bengal Finance (Sales Tax) Bill, 1941: pp. 309-310, 313, 314, 352-353, 359-360, 366, 368, 372, 374, 375, 376, 378, 384, 412-413, 419, 426-427.

Enquiry about holiday on account of lunar eclipse: p. 386.

General discussion of the Budget: pp. 89-92.

Orders passed by Subdivisional Officer of Bongaon on the Editor, "Pallibarta": p. 473.

Resolution (Non-Official): pp. 487-490.

Ginsuddin Ahmed, Mr.,

Bengal Finance (Sales Tax) Bill, 1941: pp. 456-460.

General discussion of the Budget: pp. 108-111.

Gladding, Mr. D.

Bengal Finance (Sales Tax) Bill, 1941: pp. 367, 418.

Goomti Embankment: (Q.) p. 230.

Goswami, Mr. Tulsi Chandra

General discussion of the Budget: pp. 251-253.

Grievances of Padma fishermen: (Q.) p. 178.

Grievances of security prisoners in Hijli Special Jail: (Q.) p. 394.

Grievances of tenants in Sundarbans area: (Q.) p. 31.

Griffiths, Mr. C.

General discussion of the Budget: pp. 65-68.

Gun licences

Issue of—in Calcutta and Howrah: (Q.) p. 478.

Gupta, Mr. J. N.

Franchise of registered trade unions: (Q.) p. 87.

General discussion of the Budget: pp. 123-127.

Gupta, Mr. Jogesh Chandra

General discussion of the Budget: pp. 92-95.

Gyasuddin Ahmed Choudhury, Al-Hadj

Bengal Patni Taluks Regulation (Amendment) Bill, 1940 (Non-official): p. 183.

Habibullah, the Hon'ble Nawab Bahadur K., of Dacca

Ayurvedic Faculty: (Q.) p. 278.

Bengal Village Self-Government (Amendment) Bill, 1939: p. 182.

Calcutta Municipal (Amendment) Bill, 1941: p. 182.

Delimitation of constituencies of the Tippera District Board: (Q.) p. 235.

Malaria in East Mymensingh rural areas: (Q.) p. 471.

Recognition of Dentists, and Homeopathy and Unani practitioners by Government: (Q.) p. 277.

Rural Health Reorganisation Scheme: (Q.) p. 304.

Hafizuddin Chowdhury, Maulvi

Muslim Munsif for the Thakurgaon Court: (Q.) p. 233.

Staff of Thakurgaon Munsif Court: (Q.) p. 179.

Handloom weaving industry at Santipur in Nadia district: (Q.) p. 175.

Hasanuzzaman, Maulvi Md.

Bengal Marriage Dowry Prohibition Bill, 1940 (Non-official): pp. 212-213.

General discussion of the Budget: pp. 49-51.

Headquarters of the Divisional Commissioner, Rajshahi Division: (Q.) p. 477.

Hijli Special Jail

Grievances of security prisoners in—. (Q.) p. 394.

Idris Ahmed Mia, Maulvi

Bengal Marriage Dowry Prohibition Bill, 1940 (Non-Official). pp. 210-212.

Increase

In the number of schools and madrasahs in Dinajpur district. (Q.) p. 232.

Interview

Permission to—an accused by his advocate: p. 409.

Issue of gun licences in Calcutta and Howrah: (Q.) p. 478.

Jalaluddin Hashemy, Mr. Syed

Bengal Agricultural Produce Markets Bill, 1940: (Q.) p. 228.

Bengal Finance (Sales Tax) Bill, 1941: pp. 314-315, 422-423.

Coachmen in Calcutta and Howrah: (Q.) p. 481.

Jalaluddin Hashemy, Mr. Syed—concld.

General discussion of the Budget: pp. 132-136.

Point of privilege regarding the jurisdiction of the Press Officer of the Government to stop publication of the proceedings of the Assembly: p. 341.

Jalan, Mr. I. D.

Bengal Marriage Dowry Prohibition Bill, 1940 (Non-Official); pp. 213-214.

General discussion of the Budget: pp. 42-46.

Jute cultivation

Restriction on—: (Q.) p. 84.

Jute Regulation Act, 1940

Amendment of—: (Q.) p. 82.

Jute restriction scheme

Application of the—: (Q.) p. 33.

Kabiruddin Khan, Khan Bahadur Maulvi

Rural Health Reorganisation Scheme: (Q.) p. 303.

Kazem Ali Mirza, Sahibzada Kawan Jah Syed

General discussion of the Budget: pp. 103-107.

Kumar, Mr. Atul Chandra

Bengal Rent Reduction (Temporary Provisions) Bill, 1940 (Non-Official): pp. 222-225.

General discussion of the Budget: pp. 55-59.

Headquarters of the Divisional Commissioner, Rajshahi Division: (Q.) p. 477.

Petition of the Bengal Galvanised Sheet Merchants' Association: p. 304.

Kundu, Mr. Nishitha Nath

General discussion of the Budget: pp. 73-76.

Legislation

For securing status of non-agricultural tenants: (Q.) p. 29.

Light restrictions

Enquiry about—: p. 103.

Loan from the Provincial Revenue: (Q.) p. 341.

Mafizuddin Ahmed, Maulvi

General discussion of the Budget: pp. 169-172.

Majumdar, Mr. Jnanendra Chandra

Family allowances to security prisoners: (Q.) p. 388.

Grievances of security prisoners in Hijli Special Jail: (Q.) p. 394.

Permanent rights to non-agricultural tenants: (Q.) p. 27.

Prisoners under Defence of India Rules: p. 476.

Malaria in East Mymensingh rural areas: (Q.) p. 470.

Mandal, Mr. Amrita Lal

Co-operative societies in Mymensingh district: (Q.) p. 26.

Excise shops in Mymensingh districts: p. 475.

General discussion of the Budget: pp. 127-128.

Mandal, Mr. Banku Behari

Distress in Bankura district: (Q.) p. 173.

Failure of crops in certain subdivisions of Burdwan district: (Q.) p. 85.

Maniruzzaman Islamabadi, Maulana Md.

Baths and latrines in steamers of River Steam Navigation Company and India General Navigation Railway Company: (Q.) p. 86.

Maqbul Hosain, Mr.

Allowances for the family of security prisoner Mr. Atindra Mohan Roy: (Q.) p. 395.

Amendment of Jute Regulation Act, 1940: (Q.) p. 82.

Bengal Finance (Sales Tax) Bill, 1941: pp. 423-424.

Loan from the Provincial Revenue: (Q.) p. 341.

Members of the Assembly

Allowances drawn by—: (Q.) p. 279.

Miles, Mr. C. W.

Bengal Finance (Sales Tax) Bill, 1941: p. 422.

Mohammed Ali, Khan Bahadur

Appointment, promotion and transfer made by ex-Registrar, Co-operative Societies: (Q.) p. 386.

Proposed measures against enemy attack: (Q.) p. 2.

Restriction on jute cultivation: (Q.) p. 84.

Morgan, Mr. G., C.I.E.

Allowances drawn by members of the Assembly: (Q.) p. 279.

Mozammel Huq, Maulvi Md.

General discussion of the Budget: pp. 150-154.

Resolution (Non-Official): pp. 490-492.

Muhammad Ibrahim, Maulvi

General discussion of the Budget: pp. 119-123.

Muhammad Israil, Maulvi

Legislation for securing status of non-agricultural tenants: (Q.) p. 29.

Mukerjea, Mr. Tarak Nath

Relief to flood-stricken people of Arambagh subdivision: (Q.) p. 470.

Mukherjee, Mr. Bankim Chandra, M.L.A.

Refusal of permission to the advocate of —to interview him in Alipore Jail: (Q.) p. 400.

Mullick, Srijut Ashutosh

General discussion of the Budget: pp. 52-54.

Mullick, the Hon'ble Mr. Mukunda Behary

Appointment, promotion and transfer made by ex-Registrar, Co-operative Societies: (Q.) p. 387.

Assistant Registrar, Chittagong: (Q.) p. 27.

Co-operative Banks in Chittagong Division: (Q.) p. 28.

Co-operative societies in Mymensingh district: (Q.) p. 26.

Mullick, Mr. Pulin Behary

General discussion of the Budget: pp. 48-49.

Musharruff Hosain, the Hon'ble Nawab, Khan Bahadur

Bengal Marriage Dowry Prohibition Bill, 1940 (Non-Official): pp. 215-216.

Muslim Munsif for the Thakurgaon Court: (Q.) p. 233.

Staff of Thakurgaon Munsif Court: (Q.) p. 179.

Muslim Munsif for the Thakurgaon Court: (Q.) p. 233.

Nandy, the Hon'ble Maharaja Srischandra, of Cossimbazar

Adi Ganga Improvement Bill, 1937 (Non-Official): pp. 207-209.

Goomti Embankment: (Q.) p. 230.

Tangail-Mymensingh Road: (Q.) p. 234.

Nazimuddin, the Hon'ble Khwaja Sir

Proposed measures against enemy attack: (Q.) p. 2.

Non-agricultural tenants

Legislation for securing status of—: (Q.) p. 29.

Permanent rights to—: (Q.) p. 27.

Orders

Passed by Subdivisional Officer of Bongaon on the Editor, "Pallibarta": (Q.) p. 473.

Paddy crop

Failure of—in Jalpaiguri district: (Q.) p. 129.

Padma fishermen

Grievances of—: (Q.) p. 178.

"Pallibarta"

Orders passed by Subdivisional Officer of Bongaon on the Editor, —: (Q.) p. 473.

Pasture grounds

Conversion of reserved forests into—: (Q.) p. 30.

Permanent rights to non-agricultural tenants: (Q.) p. 27.

Permission to interview an accused by his advocates: p. 409.

Petition of the Bengal Galvanized Sheet Merchants' Association: (Q.) p. 304.

Point of order

Privilege of rising on a—: pp. 482, 483, 484.

Point of Privilege

Regarding the jurisdiction of the Press Officer of the Government to stop publication of the proceedings of the Assembly: p. 341.

Presence of police in front of the Assembly House: p. 276.

President

Conduct of the—of the Diamond Harbour High English School: (Q.) p. 77.

Prisoners under Defence of India Rules: (Q.) p. 476.

Proposed measures against enemy attack: (Q.) p. 2.

Questions

Relating to the department of the Hon'ble the Home Minister: pp. 1, 25, 130.

Raikut, the Hon'ble Mr. Prasanna Deb

Conversion of reserved forests into pasture grounds: (Q.) p. 31.

Excise shops in Mymensingh district: p. 476.

Rate of assessment for Arial Bil barricade: (Q.) p. 231.

Recognition of Dentists, and Homeopathy and Unani practitioners by Government: (Q.) p. 276.

Recovery

Of agricultural loans from people of Kurigram subdivision: (Q.) p. 180.

Refusal of permission

To the advocate of Mr. Bankim Chandra Mukherjee, M.L.A., to interview him in Alipore Jail: (Q.) p. 400.

Relief

To flood-stricken people of Arambagh subdivision: (Q.) p. 470.

Report of the Committee of Privileges: (Q.) pp. 398, 503-512.

Reserved forests

Conversion of—into pasture grounds: (Q.) p. 30.

Resolution

Non-Official—: pp. 483-503.

Restriction on jute cultivation: (Q.) p. 84.

Revenue from Jalpaiguri district: (Q.) p. 229.

River Steam Navigation Company and India General Navigation Railway Company

Baths and latrines in steamers of—: (Q.) p. 86.

Tangail-Mymensingh—: (Q.) p. 233.

Roy, the Hon'ble Sir Bijoy Prasad Singh

Agricultural loans and gratuitous relief for cultivators of Jessore district: (Q.) p. 177.

Allowances for the family of security prisoner Mr. Atindra Mohan Roy: (Q.) p. 396.

Arrest of Dr. Sudhir Das of Bengal Labour Party: (Q.) p. 467.

Bengal Patni Taluks Regulation (Amendment) Bill, 1940 (Non-official): p. 183.

Bengal Rent Reduction (Temporary Provisions) Bill, 1940 (Non-Official): p. 225.

Bengal Tenancy (Amendment) Bill, 1940 (Non-Official): pp. 202-204.

Collections of agricultural loans in certain unions in Munshiganj subdivision: (Q.) p. 30.

Comilla Jail and dining shed: (Q.) p. 398.

Distress in Bankura district: (Q.) p. 173.

Failure of crops in certain subdivisions of Burdwan district: (Q.) p. 85.

Failure of paddy crop in Jalpaiguri district: (Q.) p. 129.

Family allowances of security prisoners: (Q.) p. 389.

Grievances of security prisoners in Hijli Special Jail: (Q.) p. 394.

Roy, the Hon'ble Sir Bijoy Prasad Singh— *concld.*

Grievances of tenants in Sundarbans area: (Q.) p. 31.

Legislation for securing status of non-agricultural tenants: (Q.) p. 29.

Permanent rights to non-agricultural tenants: (Q.) p. 27.

Recovery of agricultural loans from people of Kurigram subdivision: (Q.) p. 181.

Refusal of permission to the advocate of Mr. Bankim Chandra Mukherjee, M.L.A., to interview him in Alipore Jail: (Q.) p. 400.

Relief to flood-stricken people of Arambagh subdivision: (Q.) p. 470.

Report of the Committee of Privileges: (Q.) p. 399.

Resolution (Non-Official): pp. 497-500.

Security prisoners: (Q.) pp. 403, 407.

Security prisoners and detention without trial (Q.) p. 406.

Settlement Kanungoes: (Q.) p. 180.

Survey and settlement operations in Rangpur Sadar: (Q.) p. 345.

Treatment meted out to Defence of India Act convicts in Dum Dum Central Jail: (Q.) p. 405.

Validity of election of Khan Bahadur Anwarul Azim: (Q.) p. 408.

Roy, Mr. Charu Chandra

Resolution (Non-Official): pp. 485-487.
Security prisoners: (Q.) pp. 403, 407.

oy, Mr. Kiran Sankar

Rate of assessment for Arial Bil barricade: (Q.) p. 231.

Withdrawal of the Congress Party: pp. 236-237.

Roy, Mr. Manmatha Nath

General discussion of the Budget: pp. 162-165.

Rural Health Reorganisation Scheme: (Q.) p. 308.

Sanaullah, Dr.

Conversion of reserved forests into pasture grounds: (Q.) p. 30.

Co-operative Banks in Chittagong Division: (Q.) p. 28.

Sanyal, Mr. Sasanka Sekhar

Bengal Finance (Sales Tax) Bill, 1941: pp. 312, 317-319, 332-333, 338, 368-369, 378-380, 382, 411-412, 421-422.

Bengal Land Revenue Sales (Amendment) Bill, 1937: p. 186.

Bengal Tenancy (Amendment) Bill, 1940 (Non-Official): pp. 196-199.

Enquiry about light restrictions: p. 103.

Family allowances of security prisoners: (Q.) p. 402.

Report of the Committee of Privileges: pp. 503-509.

Sarkar, Babu Madhusudan

General discussion of the Budget: pp. 71-73.

Sarker, Mr. Nalini Ranjan

General discussion of the Budget: pp. 243-250.

Sassoon, Mr. R. M.

Bengal Finance (Sales Tax) Bill, 1941: pp. 312, 325.

General discussion of the Budget: pp. 144-147.

Schools and madrasahs

Increase in the number of—in Dinajpur district: (Q.) p. 232.

Security prisoner(s): (Q.) pp. 403, 407.

Allowances for the family of—Mr. Atindra Mohan Roy: (Q.) p. 395.

Family allowances of—: (Q.) p. 402.

Family allowances to—: (Q.) p. 398.

Grievances of—in Hijli Special Jail: (Q.) p. 394.

Security prisoners and detention without trial: (Q.) p. 406.

Sen, Mr. Atul Chandra

Adjournment motion regarding a Press statement made by the Hon'ble the Chief Minister in connection with census operations: p. 88.

Arial Bil affairs: (Q.) p. 25.

Grievances of Padma fishermen: (Q.) p. 178.

Questions relating to the department of the Hon'ble the Home Minister: p. 1.

Resolution (Non-Official): pp. 500-502.

Sen, Babu Nagendra Nath

Ayurvedic Faculty: (Q.) p. 277.

Refusal of permission to the advocate of Mr. Bankim Chandra Mukherjee, M.L.A., to interview him in Alipore Jail: (Q.) p. 400.

Recognition of Dentists, and Homeopathy and Unani practitioners by Government: (Q.) p. 276.

Settlement Kanungoes: (Q.) p. 180.

Shahedali, Mr.

Adjournment motion regarding the prohibition of public meetings by the District Magistrate of Tippera in connection with Jute Restriction and other Bills: p. 347.

Bengal Finance (Sales Tax) Bill, 1941: p. 411.

General discussion of the Budget: pp. 96-100.

Shamsuddin Ahmed, Mr. M.

General discussion of the Budget: pp. 237-243.

Speaker, Mr. (the Hon'ble Sir Muhammad Azizul Huque, C.I.E., Khan Bahadur)

Observation on:

Adjournment motion of Mr. Niharendu Dutt Mazumdar: pp. 349, 350.

Adjournment motion regarding a Press statement made by the Hon'ble the Chief Minister in connection with the census operations: p. 130.

Amendments regarding the incidence of taxation in the Bengal Finance (Sales Tax) Bill, 1941: p. 325.

Amendments to Schedule: pp. 436, 437, 438.

Amendment to clause 5 in the Bengal Finance (Sales Tax) Bill, 1941: pp. 330, 338, 339.

Attendance of detained or convicted members: p. 182.

Information about the names and change of addresses of members: p. 303.

Order of the District Magistrate of Tippera prohibiting public meetings in connection with Jute Restriction and other Bills passed by the House, in course of adjournment motion: p. 348.

Pending replies: p. 34.

Questions of identical nature: pp. 405-406.

Questions relating to the department of the Hon'ble the Home Minister: p. 130.

Use of the words "arrant nonsense": pp. 271, 272, 273.

Suggestion of an amendment: (Bengal Finance Sales Tax Bill): p. 420.

Staff of Thakurgaon Munsif Court: (Q.) p. 179.

Steven, Mr. J. W. R.

Malaria in East Mymensingh rural areas: (Q.) p. 470.

Suhrawardy, the Hon'ble Mr. H. S.

Baths and latrines in steamers of River Steam Navigation Company and India General Navigation Railway Company: (Q.) p. 87.

Bengal Finance (Sales Tax) Bill, 1941: pp. 305, 306, 311-312, 322-325, 331, 332, 334-335, 338, 340, 355-356, 361-362, 367, 371-372, 374, 375, 376, 382, 384, 413, 415, 416, 417, 418, 419, 429, 433, 434, 450, 464-465.

Budget speech: pp. 5-24.

Franchise of registered trade unions: (Q.) p. 88.

General discussion of the Budget (Reply): pp. 262-271, 273-275.

Loan from the provincial revenue. (Q.) p. 342.

Revenue from Jalpaiguri district: (Q.) p. 229.

Sundarbans area

Grievances of tenants in—. (Q.) p. 31.

Survey and settlement operations in Rangpur Sadar: (Q.) p. 315.

Tamizuddin Khan, the Hon'ble Mr.

Amendment of Jute Regulation Act, 1940: (Q.) p. 82

Application of the jute restriction scheme: (Q.) p. 33.

Arial Bil affairs: (Q.) p. 25.

Bengal Agricultural Produce Markets Bill, 1940: (Q.) p. 228.

Extension of service to Deputy Director of Sericulture, Berhampore: (Q.) p. 34.

Grievances of Padma fishermen: (Q.) p. 178.

Handloom weaving industry at Santipur in Nadia district: (Q.) p. 175.

Rate of assessment for Arial Bil barricade: (Q.) p. 231.

Restriction on jute cultivation: (Q.) p. 84.

Tangail-Mymensingh Road: (Q.) p. 233.

Thakurgaon Court

Muslim Munsif for the—: (Q.) p. 233.

Thakurgaon Munsif Court

Staff of—: (Q.) p. 179.

Tippera District Board

Delimitation of constituencies of the —: (Q.) p. 234.

Trade Unions

Franchise of registered—: (Q.) p. 87.

Treatment

Meted out to Defence of India Act convicts in Dum Dum Central Jail: (Q.) p. 404.

Unstarred questions Nos. 38 and 39 held over: p. 409.

Validity of election of Khan Bahadur Anwarul Azim: (Q.) p. 408.

Walker, Mr. W. A. M.

General discussion of the Budget: pp. 60-62.

Withdrawal of the Congress Party: p. 236.

Withdrawal of the Opposition members from the Chamber: p. 273.

Zaman, Mr. A. M. A.

Bengal Finance (Sales Tax) Bill, 1941: pp. 427-428.

B. G. Press—1941-42—3997A—695.